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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Committee on the Land Transfer Bill.

WE STATED a fortnight ago that the Law of Property Bill, after being read a second time in the House of Lords, was referred to a Joint Committee of both Houses. The members appointed by the House of Lords are the Earl of MALMESBURY, Lord HALDANE, Lord BUCKMASTER, and Lord MUIR-MACKENZIE. The appointment of the House of Commons members has not yet been announced. We are glad to see that Lord HALDANE will give his assistance to this attempt to improve upon his own Bill of pre-war days. Lord BUCKMASTER, it will be remembered, was a member of the Land Transfer Commission of 1908 to 1911, and Lord MUIR-MACKENZIE, both as the Lord Chancellor's secretary and more recently as a member of the House of Lords, has taken an active part in current legislation. We hope to begin next week the consideration of some of the points arising on the Bill.

The New President of the Board of Trade.

THE APPOINTMENT of Sir ROBERT HORNE to succeed Sir AUCKLAND GEDDES as Minister for Trade will please members of the legal profession, and not least the Scottish Bar, of which Sir ROBERT is so great an ornament. Lawyers are so constantly attacked in the public Press that it is pleasant to find them indispensable whenever an arduous and delicate task has to be undertaken. Sir ROBERT has been a great success at the Ministry of Labour. He has been so, in the first instance, because he is a lawyer accustomed to appear impartially for both employers and workmen, thus seeing both points of view; in the second place, because he is a Scotsman, and therefore a man of canny common sense; and in the third place, because he brings a trained philosophic mind to bear on political and social problems. The academic mind is despised by the Press in equal degree with the legal: yet academic minds, too, are "a very present help in time of trouble." Sir AUCKLAND GEDDES and Sir HERBERT FISHER are academic minds: and the nation could scarcely have commenced reconstruction without them. Sir ROBERT HORNE was an assistant professor of philosophy before he commenced a great career as advocate in the Scottish courts. He studied moral philosophy and economics in the

University of Glasgow under so renowned a teacher as EDWARD CAIRD, the late Master of Balliol. And his mind retains in politics something of the broad philosophic outlook on questions of ethics and economics which in the House of Commons is so conspicuous by its absence. We can call to mind only one other member who diplays it; and he is also a successful barrister, Lord ROBERT CECIL. It may be interesting to point out that Sir ROBERT HORNE is not the only eminent Scotsman of recent years who was a philosopher before he became a lawyer. Lord SHAW taught logic in the University of Edinburgh before he came to the Bar, and Lord HALDANE, of course, has written books and delivered Gifford lectures on the "Pathway to Reality." Logic and moral philosophy were until recent years a compulsory examination subject before a student could enter the Faculty of Advocates, and all Scots judges have some understanding of both. It seems almost a pity that neither logic, nor psychology, nor economics are regarded as necessary, or even as useful, parts of an English judge's equipment.

Scottish Advocates as Ministers of State.

SIR ROBERT HORNE, however, is not the first successful Scottish advocate who, on entering the House of Commons, has unexpectedly discovered that politics, rather than law, was the true bent of his mind. The famous DUNDAS, friend and ally of PITT, was merely an advocate of renown until, as Lord Advocate, he found a seat in the House of Commons. There he displayed a remarkable capacity for debate, a wonderful gift for intrigue, and administrative talents of the very highest order. The result is that for twenty years he ruled Scotland as Tory Minister with a rod of iron, until impeachment brought to an undeservedly tragic close a really great career. Again, in our own time, GRAHAM-MURRAY, now Lord DUNEDIN, entered the House of Commons as Lord Advocate, presently to abandon that office for the Scottish Secretaryship of State. But Lord DUNEDIN accepted Cabinet office on the verge of sixty, and although brilliantly successful, no doubt felt it was not right to reject the tempting offer of the Lord Presidency of the Court of Session when it came his way. Now, of course, he is a law lord. It remains to be seen whether the precedent of HENRY DUNDAS—saving his impeachment—or that of ANDREW GRAHAM-MURRAY will appeal the most to Sir ROBERT HORNE.

Hospitals and the Ministry of Health.

TWO QUESTIONS of interest alike to lawyers and the public at large have recently been much canvassed in the world of local government affairs. One is whether the new Ministry of Health can take over the task of subsidizing private hospitals; the other, whether it can establish a State Medical Service. The latter question is not urgent; in any case the answer almost certainly is that such an expenditure of public funds is *ultra vires*. The National Insurance Act, 1911, the functions of which are transferred to the Ministry of Health, does not contemplate any such public service; it provides for the establishment of a partial State service of doctors under the "panel" system to meet the wants of one class of the community. In this case *inclusio unius exclusio alterius* is a maxim of interpretation which seems to cover the case, and so the provisions for a panel system rule out the initiation of a general State Medical Service. The former point, however, is much more doubtful. It can hardly be denied that the existing private hospitals—using the word "private" as opposed to State or municipal—are as essential to the relief of suffering and the cure of disease as are the infirmaries provided by the Poor Law authorities; the latter cannot possibly provide for the needs of the whole population of sick persons. The closing down of private hospitals, now threatened as the result of diminished private subscriptions, would be a national disaster. It is, therefore, desirable that some attempt should be made to keep those hospitals open, and the public acquisition of the military hospitals now being abandoned has been suggested as desirable. Whether the Ministry of Health can touch this evil, however, is very doubtful. As pointed out in our first three articles on the "Ministry of Health" (*ante*, pp. 4, *et seq.*), the Ministry of Health is established by its constituent statute for the purpose of "safeguarding the national health"; but, in carrying out its purposes, it is apparently limited by the wording of section 1 to the full utilization of existing modes of preserving that national health; to devise wholly new methods seems *ultra vires*. But it is clear that the Poor Law Unions, whose functions are taken over by the Ministry, cannot subsidize private hospitals, over which they have no control; they can establish their own infirmaries, or pay for treatment of their own paupers in private hospitals; but their power extends no further. Possibly a subsidy to private hospitals on condition of maintaining paupers sent by the subsidizing Union would be a solution of the difficulty. But we rather think legislation is needed for any satisfactory scheme.

The Late Sir Robert Morant.

IN CONNECTION with the above we may refer to the untimely death of that conscientious and highly talented public servant, Sir ROBERT MORANT, the deceased permanent chief of the Ministry of Health. Sir ROBERT established his fame in the local government world when, in 1902, he became head of the Board of Education and pushed into rapid, but successful, action the much-canvassed system of that stormtossed statute. His success as an educational administrator marked him out in 1911 as the man best suited to undertake a task of nearly equal magnitude, and quite equal contentiousness, the organisation of the National Health Insurance Commission, and the enforcement of the National Insurance Act against a chorus of powerful protests. When the Ministry of Health was brought into being last year, and when its head had to be chosen from amongst the chiefs of a dozen sub-departments transferred to it and amalgamated with it, there could be no doubt that Sir ROBERT MORANT must be selected. A great administrator and a zealous public servant, he nevertheless possessed in a full measure the autocratic instincts of the modern bureaucrat, and half a dozen cases between 1902 and 1914 mark his conflicts with the Courts and the liberty of the individual. But the lawyers who conducted cases against his department, notably the late Mr. DANCKWERTS, always respected his public spirit, and knew that in him they had a powerful, but an eminently straightforward opponent.

Gifts to Illegitimate Children.

ONE OF the most difficult of the questions frequently arising before the Courts is whether, for the purposes of a particular will, the word "children" is to be extended to illegitimate children. In the absence of any special circumstances the word, of course, is confined to legitimate children; but it may include illegitimate children if this is required by the facts of the case—for instance, if there cannot be any legitimate children to take under the gift—or if, on the construction of the will, illegitimate children are included: *Hill* v. *Crook* (L. R. 6 H. L. 265, 283). In the *Marshall Field case*, which has excited a good deal of interest in America from the amount of the property involved, Judge SULLIVAN has held in the Superior Court at Chicago that the ordinary rule applied, and that an illegitimate child was not entitled to share with two legitimate children in a trust fund of £400,000 created by the will of the late MARSHALL FIELD for his grandchildren. It seems that the terms "issue" and "legal issue" were used in the will, but whether any plausible case could be made on behalf of the illegitimate child the short report in the Press does not shew. In the case of *Re Bleckly* (*ante*, p. 306) a different result was arrived at by the Court of Appeal, differing from EVE, J., and children of a testator who were treated as illegitimate were included. In that case the testator had three children by his first wife, who died in 1894, and in 1896 he married at Calais her sister, by whom he had three more children. He made provision by his will for his sons and daughters, and these included provisions for his "unmarried daughters." But at the date of the will only one of the daughters by his first wife was unmarried; hence to make the will sensible it was necessary to include the daughters of the second union.

And there were other indications in the will which assisted this construction. Hence the children of the second union were included in the benefits of the will.

The Status of Children under the Deceased Wife's Sister's Marriage Act.

In the reference above to *Re Bleckly* we have carefully refrained from describing the children of the second union as illegitimate, but we should very probably have fallen into that error had not an esteemed correspondent raised the question whether the term was correctly used in the report of the case. In strictness, we imagine it was incorrect, though under such circumstances it is convenient to refer to the children of the marriage with a deceased wife's sister, when the marriage was before 1907, as illegitimate, and it would be difficult to make the legal points clear without using the term. But the term must in such a connection be read subject to the qualification that it only implies illegitimacy in regard to the taking of property. By the first section of the Act "no marriage heretofore or hereafter contracted between a man and his deceased wife's sister, within the realm or without, shall be deemed to have been, or shall be, void or voidable, as a civil contract, by reason only of such affinity." The words "as a civil contract" do not prejudice the retrospective validity of a marriage entered into before the Act, and we think there can be no doubt that the children obtain the status of legitimacy under the Act, and it is only by virtue of the saving in section 2 that they are for certain purposes deprived of the benefit of this status. Under that section no interest in property, "whether vested or contingent at the time of" the Act, is to be prejudicially affected by reason of a marriage being made valid under the Act. Hence a child cannot by legitimation under the Act become entitled to property as against a person with an interest therein existing at the date of the Act. But if this is correct, how came it that *Re Bleckly* was decided by Eve, J., on the construction of the will? The testator did not die till 1917, and the children of his first marriage had in 1907 no interest under his will. The will was made in 1917, but apparently it would be the same even though it had been made before 1907. Hence at the testator's death section 2 had no application, and all the children were legitimate both as regards status in general and as regards taking under their father's will. The omission of Eve, J., to notice this makes us suspect that there must be a flaw in our reasoning. But Lord Sterndale, M.R., in the Court of Appeal, intimated that, if the judgment of Eve, J., on the question of construction was right, then the point of legitimacy would have to be argued. If we are right, then the question of legitimacy was the prior question, and it would have avoided the necessity for settling the point of construction.

Petitions of Right.

In our issue of 7th February last (*ante*, p. 251—"Action against the Government or State") we referred to the case of *Re Quilliam* (*Limited*), reported in the *Times* of 20th January, as an illustration of "the archaic procedure of petitions of right." In that case the King's Bench Division refused to grant a mandamus to compel the Home Secretary to submit a suppliant's petition to His Majesty for his *fiat*. We notice that in the *Times* of Wednesday a correspondent writes complaining of delay in the Home Office after sending in a petition, and referring to "a recent case," which is evidently the case of *Re Quilliam* (*Limited*) (*supra*), "where it was decided that there is no method of compelling the Home Secretary" to proceed in laying the petition before the King. The suggestion is made by the writer in the *Times* that "it is time that a simple Act of Parliament was passed to get rid entirely of the anachronism of a petition of right, and to provide that the ordinary procedure before the King's Courts should be available to any subject suing the Crown, the defendant being the appropriate Minister." With this suggestion we entirely agree, and in our note of 7th February will be found references to oversea statutes by means of which this simple reform has already been effected. Probably the provision made by the Commonwealth of Australia is as good a model as any. Section 56 of the (Australian) Judiciary Act, 1903, enabling actions to be brought against the Commonwealth, was referred to in our previous note. The section is one of a group of sections (ss. 56-67) relating to "Suits by and against the Commonwealth and the States," and section 63 is worth noticing as being likely to be helpful to an English draftsman: "Where the Commonwealth or a State is a party to a suit, all process in the suit required to be served upon that party shall be served upon the Attorney-General of the Commonwealth or of the State, as the case may be, or upon some person appointed by him to receive service."

The King's Writ in Profiteering Cases.

The case of *Wilson* v. *Lancashire and Yorkshire Railway Company* (reported elsewhere) illustrates the unexpected points that may arise under a statute drafted in popular language. Under the Profiteering Act, 1919, we hardly need say, two separate sanctions are invoked against a "profiteering" retailer; the Local Committee before whom the case comes may themselves order repayment to the purchaser of any sum they deem an excess charge, or they may direct a prosecution before justices, who may fine or sentence the offender to imprisonment. A person who deems himself aggrieved by a decision of a Profiteering Committee or a Bench of Justices can, of course, question their proceedings in the Divisional Court by means of one of the prerogative writs. Where he alleges that the Tribunal or Bench has assumed a jurisdiction to which it is not entitled, the proper writ, of course, is a Writ of Prohibition. In the present case the Committee ordered repayment instead of directing a prosecution; the defendant contended that they had no jurisdiction, the sale having taken place in a restaurant, and the article (he contended) not being within the scheduled commodities covered by the statute. His suit was dismissed in the Divisional Court, and thereupon he appealed to the Court of Appeal. Such an appeal is possible if the proceedings are civil, but not if they are in a "criminal cause or matter," and a Crown Writ is either a "civil" or a "criminal" matter according as the proceedings at which it is arrived were "civil" or "criminal" (Wrottesley and Jacobs, Criminal Appeal, pp. 1-3, and cases there cited). And so the complainant, with a preliminary objection in the Court of Appeal, had contended that the proceedings before the Tribunal were "criminal," and hence not appealable before the Divisional Court. This is rather a neat point. But the Court held that the statute contemplated two alternatives, civil or criminal remedies, and that an order for repayment by the Committee meant that it had adopted the civil remedy instead of ordering a criminal prosecution. So the preliminary objection was disallowed.

Sale Prospectus.

The *Times* of the 13th inst., under "City Notes," has some interesting remarks about what is known as a "sale prospectus," and suggests that an amendment of the Companies Acts is required for the protection of many investors who know nothing of the ways of company promoters. The particular danger pointed out is that capital is now often raised by an issuing house appealing to the public instead of the company itself issuing its own prospectus. The company requiring the capital sells its securities to the issuing house, and the latter may then issue a prospectus for which the company or its directors are not responsible. Thus the stringent provisions of sections 80 and 81 of the Companies (Consolidation) Act, 1908, are evaded. Section 80 refers to prospectuses "issued by or on behalf of a company or in relation to any intended company"; section 81 refers to prospectuses "issued by or on behalf of a company, or by or on behalf of any person who is or has been engaged or interested in the formation of the company." These sections do not apparently cover the case of an issuing house issuing the capital where a company is already established and is seeking to raise fresh capital by the issue of new shares. And section 81 does

not apparently cover the case of an issue of capital for a company in course of formation if the issuing house is not interested in the formation of the company. Section 81 is the important section which requires disclosure (*inter alia*) of "every material contract." Disclosure by a separate issuing house is just as important as disclosure by the company itself. The danger pointed out by the *Times* seems a real one, and if the Companies Act is to be kept water-tight an amendment of sections 80 and 81 would seem to be necessary.

The Report of the Income Tax Commission.

THE Report of the Royal Commission on the Income Tax was issued on Wednesday, and, considering the difficulties of the subject, and the great mass of evidence which was taken, it has been produced with commendable celerity. The chairman of the Commission is Lord COLWYN, and among the members are Mr. E. G. PRETYMAN, Sir E. E. NOTT-BOWER, Sir WALTER TROWER, Mr. N. F. WARREN FISHER, Mr. KERLY, K.C., Mr. KNOWLES, Professor PIGOU, and Dr. J. C. STAMP. Mr. E. CLARK is secretary and Mr. H. M. SANDERS assistant secretary. Various changes have occurred in the Commission since it was appointed—in particular the regretted death of Sir THOMAS WHITTAKER at the end of last year. The terms of reference were—

> "To inquire into the income tax (including super-tax) of the United Kingdom in all its aspects, including the scope, rates, and incidence of the tax; allowances and reliefs; administration, assessment, appeal and collection; and prevention of evasion; and to report what alterations of law and practice are necessary or desirable, and what effect they would have on rates of tax if it were necessary to maintain the total yield."

Recognizing the interest taken in the proceedings of the Commission, we have from time to time attempted to summarize the evidence as it was issued in seven instalments, and the various points dealt with have, therefore, been to a considerable extent already outlined in these columns. The Report is a voluminous document of 141 pages, and though all the members sign it, some of them add reservations on particular points. We shall attempt to indicate briefly the more important of the changes which are proposed.

British Agents of Foreign Traders.—The hardships incident to the liability to tax of agents here of traders abroad was forcibly presented to the Commission; but neither this, nor the alleged danger of closing down such agencies, has appealed to the Commissioners, and they do not recommend the diminution of the liability sought to be imposed by section 31 of the Finance (No. 2) Act, 1915. As to the particular method of arriving at the amount of profits made by a non-resident trading in the United Kingdom, the Commission cannot suggest any invariable rule, but "where, in default of any other method of calculating profits, it is necessary to make an estimate of profits based on turnover, the percentage adopted should be fixed by reference to the results shewn by British resident traders in the same class of business."

Double Income Tax within the British Empire.—This grievance has, the Report says, been prominently before the public for several years, but the Commission consider that any solution of the difficulty which they might propose would be unsatisfactory unless it (*a*) received the approval of the Dominions, and (*b*) contained an element of permanency. Accordingly, they deputed a Sub-Committee to confer with representatives of the self-governing dominions, and they invited the Board of Inland Revenue to send a representative to the conference. The report of the Sub-Committee is printed in Appendix I. to the Report, and the following settlement is suggested:—

> "Firstly, that in respect of income taxed both in the United Kingdom and in a Dominion, in substitution for the existing partial reliefs there should be deducted from the appropriate rate of the United Kingdom income tax (including super-tax) the whole of the rate of the Dominion income tax charged in respect of the same income, subject to the limitation that in no case should the maximum rate of relief given by the United Kingdom exceed one-half of the rate of the United Kingdom income tax (including super-tax) to which the individual taxpayer might be liable; and
>
> "Secondly, that any further relief necessary in order to confer on the taxpayer relief amounting in all to the lower of the two taxes (United Kingdom and Dominion), should be given by the Dominion concerned."

Examples are given shewing how this arrangement will work in particular cases.

Double Income Tax: Foreign Countries.—Any relief on this head must, the Report says, depend on reciprocal arrangements between the Government of the United Kingdom and the Government of each foreign State where income tax is in force, and the League of Nations—now the common hope for international burdens—is suggested as the authority to undertake the task. "It would only be practicable to arrive at such arrangements by means of a series of conferences, possibly under the auspices of the League of Nations, such as we have been happy to hold with the representatives of the Governments of the Dominions." But in the present circumstances the Commission cannot recommend any change in the existing situation as to double taxation of the same income by the United Kingdom Government and by the Government of a foreign State.

Casual Profits.—The Commission recommend that any profit made on a transaction recognized as a business transaction should be brought within the tax, notwithstanding that it is not in the nature of "annual profits and gains" under Schedule D.

Earned and Unearned Income.—For "unearned income" it is proposed to substitute the term "investment income," and to effect the differentiation between the two in a new manner, which will greatly simplify the rates of tax. Earned income will be reduced by one-tenth, and, as thus reduced, will be aggregated with investment income. Thus a total income of £1,000, of which £600 is earned, will be an assessable income of £540 + £400, or £940; but the limit up to which this differentiation will be allowed will be £2,000—*i.e.*, the maximum deduction will be £200. Thus an income of £4,000, made up of £3,000 earned and £1,000 investment, would be £2,800 + £1,000, or £3,800 for assessment. The differentiation in favour of earned income does not seem very substantial, but this must be taken in connection with the proposed allowances.

Graduation of Rate of Tax.—It is proposed to abolish the present progressive rates on earned and investment income respectively, and to adopt the following plan. Fix the standard rate of tax, say, 6s.; find the total assessable income in the manner just indicated; deduct the personal and other allowances mentioned later; as regards the remainder, charge tax at half the standard rate (3s.) on the first £225, and at the full standard rate (6s.) on the rest.

The Exemption Limit.—The Commission report that "it is most desirable to specify separately the exemption which should be allowed to a bachelor and the exemption which should be allowed to a married couple; and they fix it for a bachelor at £150 and for a married couple at £250, with a further allowance for children, the effect of which is to raise the £250 limit.

Allowances.—The exemption limit being thus fixed, the Commission propose—this is under "Graduation" in the Report (p. 29)—that from all incomes there should be deducted (for income tax as distinct from super-tax) a personal abatement equal to the exemption limit—*i.e.*, £150 for bachelors and £250 for married couples. It thus becomes unnecessary to continue the present allowance in respect of a wife. As to children, it is proposed to continue the present age limit, but to increase the allowance—£40 for the first child and £30 for each subsequent child. The allowance for aged or infirm dependent relatives is to be continued, and extended to the case of a widowed mother though not aged or infirm. All these allowances are to apply without limit of income—*i.e.*, the present limit of £800 a year is to be removed. A number of examples of how this system will work are given under "Graduation" (pp. 32, 33). Thus a married man with three young children has an earned income of £500. Reduce

by one-tenth to £450. This is his assessable income. The marriage allowance (£250) and children's allowance (£100) are reduced by one-tenth to correspond with the earned income, and become £225 and £90. Deduct these, and the taxable income is £135. This pays the half-rate (3s.), and the tax is £20 5s., which is an effective rate of 9¾d. on each £ of actual income. In Appendix III. are given a series of graphs shewing the effect of the proposed method. The "jumps" which occur in the present system are absent in the curves under the new system; but we do not pretend at present to have grasped all that these interesting geometrical devices have to tell. They go up to incomes of £2,000. The Report says that graduations on incomes exceeding £2,000 can best be effected by means of super-tax, in addition to the ordinary income tax.

Taxation at the Source.—The abandonment of this would, it is considered, involve great loss to the revenue, and it is to be retained.

Dividends "Free of Tax."—It is not proposed to interfere with the payment of dividends free of tax, but, in order to enable shareholders to understand the exact positions, the Report says:—

> "It would be a great convenience both to the taxpayer and to the Revenue, and would prevent misunderstandings and possible loss of revenue, if all dividend warrants shewed clearly (a) the gross amount of the distribution, (b) the income tax applicable thereto, and (c) the net amount payable by the company to the shareholder. We accordingly recommend that these particulars should be required to be shewn on all dividend warrants."

As regards the payment of directors' remuneration free of income tax, it is suggested that this is a matter to be dealt with under the Report of the Company Law Amendment Committee of 1918.

Wasting Assets and Depreciation of Plant and Machinery.—The Report deals with these matters in Part III., sections 1 and 2, but it cannot usefully be summarized here, and we propose to state the recommendations in a subsequent article.

Repairs to Property.—Much evidence was given as to the insufficiency of the present allowances of one-sixth and one-eighth for repairs. The Commission admit that at the moment it may be insufficient, though they point out that during the war repairs have been very generally held over. "On the balance, therefore, it is not unreasonable to assume that many owners have in hand, so far as income tax is concerned, a credit towards the repairs now being effected." They recommend (1) that at present the existing allowances should be retained as the normal flat rates; (2) that the restrictions of £70 value, &c., on claims to returns under the Finance Act, 1915, should be removed; (3) that for a period of five years one-fourth should be allowed for houses up to £20 and one-fifth up to £40, subject to repairs being in fact executed; and (4) that when conditions have become "stabilized" an inquiry should be held to determine the appropriate flat rates for different classes of property.

Expenses and Deductions.—A number of items are considered under this head. The Commissioners are adamant on the question of travelling expenses, and treat them as an expenditure of income rather than an expense necessary to earn income; apparently an erroneous view. But losses such as that in *Strong* v. *Woodifield* (1906), A. C. 448) they would allow to be deducted, although not directly arising out of the trade.

The Assessment of Married Persons.—The Commission are severely practical on this matter. They decline to treat it as a political question, and base themselves on the ground that aggregation of the incomes of wife and husband corresponds with the facts as to taxable capacity:

> "The great majority of married persons live together and use their several incomes for common purposes, and this common ménage and joint dependency is recognized, to the benefit of the wife, for other purposes of taxation—*e.g.*, legacy and succession duties payable by a widow are less than those payable by a person unrelated to the deceased."

Hence they recommend that the aggregation of the incomes of wife and husband should continue to be the rule. They do not give weight to the argument that this leads to man and woman living together without marriage; and if it does "the logical, even if not the practicable, remedy" is to render such persons liable to joint assessment.

Allowances for Life Insurance Premiums.—It is recommended that these allowances should be continued, and extended to single premium payments; but minor changes are suggested, including allowance in certain cases at only half the standard rate of tax.

Administration.—The subject of the administration of the income tax is dealt with in Part IV. of the Report, and in successive sections the Board of Inland Revenue, the General Commissioners, the Additional Commissioners (who act for Schedule D), the Special Commissioners, the Clerks to the Commissioners, and the Inspectors, Assessors, and Collectors are passed under review. The Commission endorse the testimony of witnesses as to the general efficacy of the work carried on by the Board and by the officials for whom they are directly responsible. As to the General Commissioners, it is proposed that the functions should be practically confined to hearing appeals. There is a tendency in some quarters to regard this as unduly strengthening the official administration; but we doubt whether there is much in the criticism. Ordinary assessments are settled without difficulty between the taxpayer and the inspector. So, too, it is proposed that assessments under Schedule D should be made formally, as they are now made in practice, by the inspector, the Additional Commissioners being retained as an advisory body. The right of appeal to the Special Commissioners is to be extended.

Section X. of this part of the Report deals with the "Reconstruction of the Act," and the Commission recommend:

> "That steps should be taken in due course to prepare a Bill that shall contain the whole law on the subject in the most modern and approved form, and we put forward for favourable consideration in this connection the suggestions made to us on behalf of the General Council of the Bar as to the persons who might usefully be employed upon the drafting of such a measure as we propose."

Incidentally it is recommended that the Schedules A to E should be in the body of the Bill, and if there is an objection to putting a Schedule anywhere except at the end, a different term, such as "Part," can be used.

Returns for Assessment.—It is recommended that there should be an obligation on every person whose income exceeds the limit of exemption to make annually a return of the whole of his income (p. 94).

The Occupation of Land.—It is recommended that the assessment of farmers' profits should be transferred to Schedule D, but reasonable notice of the change should be given so as to enable them to arrange for keeping the necessary accounts (p. 100).

Assessment under Schedule D.—It is proposed that income from employments—now anomalously included under Schedule D—should be transferred to Schedule E. And as to the three years' average, that this should be abandoned, and the tax levied on the profits of the previous year (p. 105). We do not understand the desire for this change. The average system is convenient, and equalises the burden of the tax as between one year and another.

Co-operative Societies.—On this matter a middle course is adopted. The societies are not to be taxed on their whole apparent trading profit. Dividends or discounts paid to members are regarded as not profit, but a return of purchase money. But assessment will be made on profits not so returned, and, of course, on profits arising from sales to non-members and on other sources of income. We doubt whether this will satisfy the traders' associations, or will increase the amount of tax collected. The Commission appear to consider that the subject is not intrinsically so important as the interest taken in it would suggest.

Appeals.—A number of important suggestions are made as to appeals. These we cannot deal with now, but it is recommended that:

> "Where the taxpayer has taken a case to the High Court, and has obtained a decision in his favour in that Court or the Court

of Appeal, the Revenue, if they decide to take the matter higher, should pay the costs of the taxpayer as well as their own in the higher Court."

And it is also recommended that the Board of Referees for Excess Profit Duty matters should be made a permanent tribunal, preferably with a president possessing legal qualifications, to perform the additional duties which will arise if the suggestions of the Report are accepted.

Repayments.—The Report notes that arrangements for accelerating repayments are being made as stated in the official evidence.

The Prevention of Evasion.—A number of suggestions are made on this head, but these, also, we must leave for the present. As to the amount lost to the Revenue by fraud and concealment, no exact figures, of course, can be suggested. The official estimate puts it at from five to ten million pounds.

In concluding this summary, we may, perhaps, express our sense of the thoroughness and ability with which the inquiry has been conducted. The instalments of evidence are full of keenly argumentative discussions of points—many of them difficult and abstruse—of practical importance; and the Report appears to be so framed as to enable extensive changes of convenience to be made, without materially affecting the main principle of the income tax as a leading source of revenue.

The King's Remembrancer and the Public Records.

In these latter days the King's Remembrancer is little more than a mere ceremonial figure. The Judicature Acts provide that his office shall be vested in the Senior Master for the time being of the King's Bench Division. His department still exists to file "Latin Informations," *i.e.*, Crown proceedings against subjects in matters of revenue and other Crown rights formerly commenced in the old Exchequer Division. A few other archaic duties still remain vested in the Remembrancer, and some rules of Crown Practice relate to him alone. But the great days when he was "Keeper of the King's Memory," in the same sense that the Lord Chancellor is "Keeper of the King's Conscience," have gone never to return.

As a matter of fact, the King's Remembrancer, in pre-Judicature Act days, bore no inconsiderable part in the great conflict between Law and Equity. It was his immemorial privilege to keep all the Records of Courts affecting his Majesty, and they ought to have included the records of every Court. But the Master of the Rolls set up a competing claim. The line of demarcation was never very clear. Much depended in practice on the firmness and capacity of the respective holders of the two offices. But when the Master of the Rolls became a Judge, he naturally had the "pull" on his common law rival. So during the seventeenth, eighteenth and nineteenth centuries the Remembrancer's claim to the custody of public documents grew weaker and weaker, until finally, in 1838, the Public Record Act of that year practically extinguished it altogether in favour of his Equity rival.

"In England," says Cooper (Public Records, 10, 4), "the National Archives have from the earliest periods been preserved in great depositories. No foreign enemy has, for the space of seven centuries, been in possession of our capital. In the troubles, indeed, of the reigns of Stephen and John, in the Barons' wars, and afterwards in the Wars of the Roses, these sanctuaries are supposed to have been violated. Prynne accuses the respective parties, as they prevailed, of having embezzled and suppressed such documents as made against their interests. With this inconsiderable exception we are in possession of authentic and valuable instruments from the time of the Conquest, and of parliamentary records and proceedings from a period but little subsequent to it." The value of this fortunate preservation of records to the legal and constitutional historian need not be elaborated. Without it, a Stubbs, a Freeman, a Maitland, or a Seebohm would have been almost impossible.

But it was not until 1578 that a State Paper Office was established to collect in one place public documents coming from all public departments. The King's Remembrancer ought to have had this office. But in 1578 the Tudors were on the throne of England. Now the Tudors loved the Chancery Court and the Star Chamber; they did not love the Common Law and its officials. So a Chancery officer was placed in charge of the office and called "Clerk of the Paper." The first holder of the office was one Dr. Thomas Wilson. His nephew and successor, Sir Thomas Wilson, arranged the papers which came his way on a plan which has survived to this day in its essential feature, the division into "Domestic" and "Foreign" papers.

But no real effort to secure lost papers or to compile printed volumes of copies was attempted until the time of William III. Then Rymer's *Foedera* was commenced: a series compiled from the archives and published for the benefit of scholars. In Anne's reign Halifax and Somers induced the House of Lords to set on foot an inquiry into the public documents, and many lost papers were recovered by the inquisitors. But it was not until 1800 that any really complete collection was made.

This collection was at first kept at the Chirographer's Office near the Temple Church, but afterwards transferred to the Record Office at the Chapter House. Gradually the papers filled up the Chapter House at Westminster, the Exchequer Buildings, the Rolls Chapel and certain archive-rooms at the Tower of London. In fact, there was no more space for papers, and therefore Ministers of State commenced the bad habit of taking them away to their private houses.

Finally, in 1838, the Public Record Act was passed. It vested the public records, whether judicial, executive or legislative, with the Master of the Rolls (see 62 Solicitors' Journal, p. 21). It provided the Record Office for their custody and allowed the public right of access. In 1856-9 the present Record Office was built and the Records were removed thereto. The long struggle for their control had ended with the victory of Equity over the Common Law.

Books of the Week.

Statute Law.—The Students' Statute Law. For the use of Candidates at the Final and Honours Examinations of the Law Society. Sixth Edition. By Albert Gibson, Arthur Weldon and H. Gibson Rivington, M.A. The "Law Notes" Publishing Offices.

Housing and Town Planning.—The Law of Housing and Town Planning in Scotland. With an Appendix of Statutes Orders, Circulars and Memoranda. By T. M. Cooper, M.A., LL.B. Advocate, and W. E. Whyte, O.B.E., Solicitor. Wm. Hodge & Co (Limited). 42s.

Industrial Disputes.—The Industrial Courts Act, 1919, and Conciliation and Arbitration in Industrial Disputes. By William Henry Stokes, Barrister-at-Law. Stevens & Sons (Limited). 8s. 6d. net.

Divorce.—Romance and Law in the Divorce Court. By F. J Newman, Barrister-at-Law. Andrew Melrose (Limited). 6s. net.

Correspondence.

Expenses of Production of Deeds.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—The Norfolk and Norwich Law Society's form of agreement contains a provision that the vendor shall at his own expense produce documents of title in his own or mortgagee's possession, and I think it is a general practice here to produce deeds in the possession of the vendor's mortgagee without expense, even if the local society's form has not been used.

How the contrary practice was ever allowed to prevail is somewhat of a mystery to me; it always seems to me to savour of a dishonest practice on the part of the vendor, and certainly no one can defend it, though doubtless it is within the strict letter of the law.

Ernest I. Watson.

28th February, 1920.

[Dr. Watson's letter has been accidentally delayed in publication.—Ed., *S.J.*]

At the Central Criminal Court, on the 11th inst., says the *Times*, Judge Atherley-Jones, in binding over a young man charged with bigamy, said: A case like this only demonstrates how necessary it is to simplify the means by which persons in your station of life can obtain a divorce from those from whom they ought to be divorced. You married a woman while you were a soldier believing her to be honest and pure. She was unfaithful. On your return from the Army you forgave her, but she continued unfaithful. You tried to be reconciled to her and live decently with her, but, through no fault of yours, you failed. Then you met this young woman and married her, and had she been your lawful wife you would have been a good husband to her. You have also pleaded "Guilty" to stealing a watch, but here again the circumstances are exceptional. You were in poverty and I believe you took the watch on the spur of the moment. You repented and returned it, but it was too late, as the police had been informed.

CASES OF THE WEEK.

Court of Appeal.

Re **WAKLEY, Deceased. WAKLEY v. VACHELL.** No. 1.
4th, 5th, 6th, 9th and 23rd February.

COMPANY—DIVIDEND—FIXED CUMULATIVE DIVIDEND—NO PROFITS MADE FOR THREE YEARS—SUBSEQUENT PAYMENT OF FULL CUMULATIVE DIVIDEND—DEVOLUTION ON DEATH OF SHAREHOLDER—APPORTIONMENT—APPORTIONMENT ACT, 1870 (33 & 34 VICT. c. 35), ss. 2, 5.

By the articles of a company, the profits were applicable, in the first place, to the payment of a fixed cumulative dividend of 6 per cent. per annum on the preferred ordinary shares, and then to the payment of a similar dividend of 12 per cent. on the deferred shares. No dividends were paid for the three years 1904-1906, *the profits being insufficient, but in* 1907 *dividends of* 18 *per cent. on the preferred, and* 24 *per cent. on the deferred, shares were declared. A shareholder having died in* 1905,

Held (*reversing* Peterson, J.), *that as between his estate and the estate of a specific legatee under his will, the dividends having been earned out of profits made in a year subsequent to the testator's death, belonged entirely to the legatee's estate, and ought not to be apportioned between the two estates, the Apportionment Act,* 1870, *having no application to the case.*

Re Taylor's Trusts (1905, 1 *Ch.* 734) *approved.*

Appeal by defendants from a decision of Peterson, J., on a summons in an administration action. The testator, W. J. Wakley, held a large number of preferred and deferred ordinary shares in a company called Morgan, Wakley & Co. (Limited), carrying on business as coal exporters. He made his will in 1905, and thereby specifically bequeathed all his shares in the company to his son, R. F. Wakley, then an infant, to be paid to him on his attaining twenty-two years of age. In 1904, 1905 and 1906 the company either made a loss in trading, or profits insufficient for division. In 1907, however, very large profits were made, and at the end of the year the company declared interim dividends for the year ending 30th June, 1907, at the rate of 18 per cent. on the 6 per cent. cumulative preferred ordinary shares, and 24 per cent. on the 12 per cent. cumulative deferred shares, the dividend being sufficient to cover three years' usual dividends on the preferred, and two years' dividends on the deferred shares. The testator died on 7th November, 1905, and the dividends were paid to the trustees of his will, who applied them partly in payment of the maintenance of R. F. Wakley. R. F. Wakley died on 9th April, 1918, and his personal representatives now claimed that the whole of such dividends belonged to his estate. Other questions of construction were raised, but do not call for any report. By section 2 of the Apportionment Act, 1870, it is provided that all rents, annuities, dividends, and other periodical payments of income are to be considered as accruing from day to day, and to be apportionable in respect of time accordingly; and by section 5 of the Act "dividend" is to include all payments made out of the divisible revenue of trading or public companies, and all such divisible revenue is for the purposes of the Act to be deemed to have accrued by equal daily increment during the period for or in respect of which the payment of the same revenue is declared or expressed to be made. By article 119 of the company's articles the directors were given power, with the sanction of a general meeting of the company, to declare a dividend to be paid in accordance with the members' rights and interests in the profits. By article 120: "No dividend, instalment of dividend, or bonus shall be payable except out of the profits arising from the business of the company." By article 121: "The directors may, if they think fit, from time to time determine on or declare an instalment to be paid to the members on account and in anticipation of the respective dividends for the current year." Peterson, J., decided (*inter alia*) that the Apportionment Act, 1870, applied, and that the dividends must be apportioned between the testator's and R. F. Wakley's estates. The executors of R. F. Wakley appealed. *Cur. adv. vult.*

THE COURT allowed the appeal.

Lord STERNDALE, M.R., having dealt with a question of construction and dismissed the appeal thereon, proceeding, said that the other question whether the Apportionment Act, 1870, applied to the dividends, was one of general importance. [His lordship then stated the facts as to the company, and read the material articles and sections 2 and 5 of the Act, and continued:] He agreed with Peterson, J., that the important matter was not the period in which the divisible revenue might be earned, but the period for which the payment of such divisible revenue was made. It was admitted that the declaration must be made in accordance with the powers conferred on directors. The respondents' view was that the shareholders had a right in each year to a 6 per cent. or 12 per cent. dividend, but that it could only be paid when profits were earned and a dividend declared in respect of each year in which no dividend had been paid. The appellants, however, contended that no right to any dividend was acquired until profits were made and a dividend declared, and that such dividends were declared in respect of the current year, the shareholders then, and not till then, acquiring a right to receive not 6 or 12 per cent. only, but that sum with the addition of the amount of the dividends which they did not receive in the previous years. His lordship thought the latter was the correct view. The shareholders acquired no right to a dividend until there were profits out of which it might be declared, and which it might be determined to distribute. It was a conditional right, for the two conditions of the existence of profits, and the determination to distribute must be fulfilled. If that was correct the dividend paid was not in respect of each year, but in respect of the year in which profits were declared for division, the amount being determined by virtue of the cumulative clause by the whole amount of dividends unpaid. Reliance had been placed upon the terms of the resolution to declare the dividends, but if they purported to declare dividends for each unpaid year, which he (his lordship) doubted, they would be *ultra vires* the directors, who could not alter the legal position of the shareholders. The word "arrears" could not here be used in the strict sense of the word. There was authority in favour of the view expressed: *Re Taylor's Trusts, Matheson* v. *Taylor* (1905, 1 Ch. 734), *per* Buckley, L.J. The principle there stated was equally applicable to a case under the Apportionment Act, 1870, and though it was said to be an *obiter dictum* of the learned judge, the Court had to consider whether it was correct. That case was followed by Astbury, J., in *Re Sale; Nisbet* v. *Philp* (1913, 2 Ch. 697), in a case between tenant for life and remainderman. Finally, in *Re Grundy* (117 L. T. 470) (a case not cited to Peterson, J.), Eve, J., applied the same principle to a case the facts of which were almost exactly similar to those in the one now under consideration. He thought those decisions were correct, and therefore that on the second point the appeal should be allowed, and that there should be a declaration that the Apportionment Act, 1870, did not apply to those payments of dividend. As each party had succeeded on one point, there would be no costs of the appeal.

WARRINGTON, L.J., and YOUNGER, L.J., delivered judgment to the same effect, the latter referring to *Bishop* v. *Smyrna Railway Co.* (1895, 2 Ch. 265), and *Re Crichton's Oil Co., (Limited)* (1902, 2 Ch. 86), and defining a cumulative preferred dividend.—COUNSEL, *Hughes*, K.C., and *F. Whinney; Romer*, K.C., and *H. S. Preston; D. D. Reid.* SOLICITORS, *Lowless & Co.*, for *Vachell & Co.*, Cardiff; *Woodcock, Ryland & Parker.*

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

Re **AN ACTION. EDEN** *v.* **MILLER AND OTHERS, AND** *Re* **SOLICITORS ACT, 1860.** No. 2. 9th and 17th February.

SOLICITOR—BILL OF COSTS—"DISBURSEMENTS"—BRIEF PREPARED BY ANOTHER SOLICITOR AS CLIENT—SPECIAL RETAINER—COSTS OF INSTRUCTION FOR BRIEF—SOLICITORS ACT, 1843 (6 & 7 VICT. c. 73), s. 37—SOLICITORS ACT, 1860 (23 & 24 VICT. c. 127), ORD. 65, R. 27 (29A), 52.

In 1918 *Lady E. was in the hands of money-lenders. Her son, Sir T. E., financed an action by Lady E. to extricate her from their hands, being advised by C., the family solicitors. It was deemed desirable that Lady E. should not be represented by the same solicitor as her son, and W. was retained to appear for her under a special retainer, which directed him to treat all instructions from C. as coming direct from Lady E. The action resulted in the recovery of at least* £2,000. *W. then proceeded under the Solicitors Act,* 1860, *to apply for a charging order on the* £2,000 *recovered for his taxed costs, charges and expenses. As it was desired to avoid making an order for a charge, an order was made by consent in a form which the Master treated as a direction to tax the bill under the Act of* 1860. *Sir T. E. and C. undertaking to pay the balance found due, and a consent order was made to tax the applicant's bill of costs "as already delivered," the order being still headed under the Act of* 1860. *Two objections were taken to the bill as allowed by the Master:* (1) *that he ought not to have allowed certain counsel's fees on the ground that they had not been paid before the delivery of the bill or before taxation, and* (2) *that in the circumstances no sum should have been allowed for "instructions for brief" or alternatively nothing like the sum allowed.*

Held, (1) *that a solicitor who had obtained an order to tax under the Act of* 1860 *must produce counsel's signature as a voucher of payment before the fee is allowed on taxation as required by ord.* 65, *r.* 27 (52), *but that he was not under any other obligation; the Act of* 1860 (*unlike the Act of* 1843) *did not contain the expression "disbursements," the words being "costs, charges and expenses," which covered costs, charges and expenses to be incurred as well as those actually incurred at the date of the order; and* (2) *that, under the retainer which directed W. to treat C. as a client, had Lady E. herself had had the brief prepared and had asked W. to deliver it to counsel after satisfying himself as to its correctness, W. would not have been entitled to charge on the footing that he had prepared the brief himself.*

Matter referred back to the taxing master to tax the bill on the footing that what C. did in the preparation of the brief must be treated as having been done by Lady E. herself, W. being entitled to charge for perusing the brief and for any interviews with C. in connection therewith, but not for any work done by C. on the brief as the alter ergo *of the client under the retainer.*

Appeal from an order of A. T. Lawrence, J., in chambers, upon the taxation of a bill of costs. At the close of the arguments judgment was reserved.

BANKES, L.J., in the course of his judgment, said that the decision of the Court proceeded upon the facts of this case, which were special and peculiar. Certain actions against money-lenders commenced by Lady Eden were ultimately settled. Messrs. Christopher & Son were

Lady Eden's family solicitors, and they acted for Sir Timothy Eden, Bart., a son of Lady Eden, who was prepared to pay the costs of the proceedings taken by his mother. It was considered desirable that Lady Eden should not be represented by the same solicitor as her son, and consequently Mr. Harry Watkin, the respondent in this Court, was retained as solicitor by Lady Eden. After the settlement, the respondent, on request, sent to Messrs. Christopher's his bill of costs against Lady Eden, and took out a summons headed "In Lady Eden's consolidated actions" and "In the matter of the Solicitors Act, 1860," with Lady Eden, Sir Timothy Eden, and Mr. F. G. Christopher respondents, asking, *inter alia*, for a charge upon the property recovered in the action. It appeared that it was desired to avoid making any order for a charge, and so by consent the order of 16th May, 1919, was made. It provided that upon Sir Timothy Eden and Mr. F. G. Christopher undertaking to pay Mr. H. Watkins the balance found due within fourteen days of their receiving the taxing master's certificate, there should be an order by consent to tax the bill of costs "as already delivered." The order was headed under the Act of 1860, and the taxing master rightly taxed the bill under the Solicitors Act, 1860. Two main objections were taken to the bill as allowed by the master. The first that he ought not to have allowed counsel's fees set out in the objections on the ground that they had not been paid before the delivery of the bill or before taxation. The second that, in the circumstances, no sum should have been allowed for "instruction for brief" or for drawing the same, and making copies, or alternatively nothing like the sum allowed. The final objection would clearly have been good had the taxation been a taxation under the Solicitors Act, 1843. Section 37 of that Act required a solicitor, before suing for any fees, charges or disbursements, to deliver his bill to the client, of such fees, charges and disbursements. In *Sadd* v. *Griffin* (1908, 2 K. B. 510) it was decided that a counsel's fee which had not been paid was not a "disbursement." An unpaid counsel's fee had therefore, until the making in May, 1909, of sub-rule 29A of rule 27 of order 65, no place in a solicitor's bill as delivered to the client. Under the Act of 1843 that rule made an alteration in the practice with regard to taxations under that Act, but it had no application to a taxation under the Solicitors Act, 1860. What, therefore, was the position of a solicitor with regard to an unpaid counsel's fee when he had obtained an order to tax under the Act of 1860? He must of course produce counsel's signature as a voucher of payment before the fee was allowed on taxation, as required by ord. 65, r. 27 (52). Was he under any obligation, either statutory or otherwise? In his lordship's opinion he was not. The Act of 1860 did not contain the expression "disbursement." The words were "costs, charges and expenses." The Act was intended as a protection to the solicitor, and the charge covered costs, charges and expenses to be incurred, as well as those actually incurred at the date of the order: *Re Hill* (33 Ch. D. 367); *Re Motor Cabs (Limited)* (1911, 2 Ch. 557). The master took the right view of his duty under the order to tax, and the appeals failed upon the objection to the allowance of counsels' fees. The second objection stood upon a different footing. The respondent was quite aware of the special circumstances under which he was employed. He took a retainer in a special and unusual form. He made an agreement with Mr. Christopher which was also in a special and unusual form. He knew that Sir Timothy Eden was paying Mr. Christopher for the work he did for him, and he knew that Mr. Christopher was crediting Sir Timothy Eden with one-third of his, the respondent's, profit costs. The master appeared to have treated the case as one in which a solicitor and his agent were jointly engaged on work for the client, in which case it was immaterial that one of the two did more than his share of the work, or relieved the other of work which would usually be done by him. But the special terms of the retainer, given under the circumstances in which it was given, took the case ont of that category. The special terms of the retainer were "Any instructions given by Mr. Christopher to you will be with my authority, and you may treat same as coming from myself." These terms of the retainer directed the respondent to look upon Mr. Christopher as the client, and to treat him as such. The form of the bill of costs indicated that the respondent so regarded it, as he charged for all his interviews and consultations with Mr. Christopher, which he could not be entitled to do if Mr. Christopher was his agent merely. The respondent was only entitled to make these charges on the assumption that under the special circumstances of the case he was to consider and treat Mr. Christopher as if he was the client himself. If Lady Eden herself had had the brief prepared and had taken it to the respondent, and asked him to deliver it to counsel after satisfying himself as to its correctness, the respondent would not have been entitled to charge for instructions for brief on the footing that he had prepared the brief himself. On this point, therefore, the objection succeeded. The bill of costs must therefore be referred back to the master for him to reconsider what the proper allowance should be under the heading "Instructions for Brief, Drawing Same and Proof," and upon the footing that what Mr. Christopher did in the preparation of the brief must be treated as having been done by Lady Eden herself. As the appeal had partly succeeded and partly failed, there would be no costs on either side of the appeal or of the proceedings below.

SCRUTTON, L.J., gave judgment to the same effect.—COUNSEL, for the appellants, *Schiller*, K.C., and *H. C. Marks*; for the respondent, *Barrington-Ward*, K.C., and *A. Cairns*. SOLICITORS, *Christopher & Son*; *Harry Watkins*

[Reported by ERSKINE REID, Barrister-at-Law.]

WILSON *v.* LANCASHIRE AND YORKSHIRE RAILWAY CO.
No. 2 13th February; 15th March.

EMERGENCY LEGISLATION—PROFITEERING—ARTICLES SUPPLIED FOR A MEAL AT RESTAURANT—COMMITTEE DECIDE TO HEAR COMPLAINT—APPEAL FROM AN ORDER DISCHARGING WRIT OF PROHIBITION—PRELIMINARY OBJECTION—"CRIMINAL CAUSE OR MATTER"—JUDICATURE ACT, 1873 (36 & 37 VICT. C. 66), S. 47—PROFITEERING ACT, 1919 (9 & 10 GEO. 5, C. 66), S. 1 (2) (3)—ORDER OF BOARD OF TRADE, 1919, SCHED. II.

A complaint was made to the Manchester Local Profiteering Committee against a railway company as the owners of a restaurant, by one W. Before the matter was heard by the committee the railway company obtained a rule nisi for a prohibition against the committee to prevent them proceeding to hear the complaint. The rule was discharged by a Divisional Court. The railway company appealed.

A preliminary objection to the appeal being heard was taken by the committee on the ground that the appeal referred to a criminal cause or matter.

After consideration, the objection was dismissed.

Preliminary objection taken in an appeal from the decision of a Divisional Court (1919, W. N. 322), discharging a rule *nisi* for a writ of prohibition to the Manchester Local Profiteering Committee in respect of a complaint made to that committee against the railway company by H. D. Wilson. The preliminary objection taken on behalf of the committee was that the appeal related to a criminal cause or matter, in which no appeal lay, by virtue of the provisions of section 47 of the Judicature Act, 1873. On 18th October, 1919, Wilson and three of his friends were served with a meal in the first-class refreshment room of the Victoria Railway Station, Manchester, for which Wilson paid 12s. 1d. On 20th October he sent by post to the Manchester Local Profiteering Committee a complaint of the charges, and a sub-committee considered the matter and determined that there was a *primâ facie* case for inquiry. The railway company, as the proprietors of the refreshment room, and Wilson were given notice to appear before the committee, the 7th November being fixed for the hearing of the complaint. The hearing was, however, adjourned generally to await the decision of *Rex* v. *Birmingham Local Profiteering Committee* (1919, W. N. 321). The decision in that case was that cups of coffee supplied at a restaurant did not come within the schedule of the Board of Trade. Immediately upon that decision being given the railway company applied for a rule *nisi* for a writ of prohibition against the committee to prevent them proceeding with the hearing of Wilson's complaint, on the ground that the articles comprised in the subject matter thereof as a whole did not come within Schedule 2 of the Order of the Board of Trade dated 11th September, 1919. The rule *nisi* was granted, but was discharged by a Divisional Court on 1st December, 1919. The railway company appealed, and the Court took time to consider the preliminary objection taken by counsel on behalf of the committee.

BANKES, L.J., said that what causes and matters were criminal within the meaning of section 47 of the Judicature Act, 1873, had been before the Courts on many occasions. In *Ex parte Woodhall* (20 Q. B. D., at p. 836), Lord Esher, M.R., said: "I think that the clause of section 47 in question applies to a decision by way of judicial determination of any question raised in or with regard to proceedings the subject matter of which is criminal at whatever stage of the proceedings the question arises." Here the question raised in the Court below was whether the committee had jurisdiction to entertain a complaint laid against the appellants under section 1 (1) (*b*) of the Profiteering Act, 1919, which by section 1 empowers the Board of Trade to investigate complaints and take proceedings. By sub-section 1 (*a*) power was given to investigate prices, costs and profits at all stages, but there was no hint or suggestion that the proceedings authorized were in their nature penal. The difficulty arose because of the provisions of the two following sub-sections (2) and (3). The first of these directed the Board of Trade, if in their opinion the circumstances so required, to take proceedings against the seller before a court of summary jurisdiction. Then there was regulation 29 of the Order of the Board of Trade, dated 9th September, 1919, which provided that a complaint as to food or drink should be dealt with by a special sub-committee. The effect of these provisions appeared to be that if the investigation of the complaint against the appellant were allowed to proceed, it would be investigated by a special sub-committee of the respondent body, who would after investigation either dismiss the complaint or make an order, but that any proceedings under sub-section 2, of section 1, before a court of summary jurisdiction must be taken by the respondents themselves. The respondents contended that the effect of the above provisions of the statute and of the regulations was to make every complaint under section 1 (1) (*b*) of the statute a criminal matter, because (1) the complaint was the first step in setting the machinery in motion which might result in a prosecution, and (2) the punishment of any failure to comply with an order made on complaint might be fine or imprisonment. The question therefore depended upon whether, upon the true construction of section 1 on the Act of 1919, the investigation could be treated as a separate and independent proceeding from the proceeding contemplated by sub-section (2) before a court of summary jurisdiction, or whether the two proceedings were to be regarded as first and second steps or stages in the same proceeding. The investigation of the complaint by the sub-committee could never of itself end in a prosecution. When they had investigated the complaint and had come to a decision, their duty ended. The second objection was more difficult, because of the language used by the draughtsman in section 1, sub-section (3). It said: "If any person fails to comply with or infringes an order of the Board of

Trade under this section, he shall be liable on summary conviction to a fine not exceeding £50 or to imprisonment for a term not exceeding one month, or to both such imprisonment and fine, and, in the case of an order requiring the payment of any amount, that amount shall be recoverable summarily as a civil debt." Read literally, the section rendered any person who failed to comply with any Order of the Board of Trade liable to a fine and imprisonment. Any decision of the sub-committee after investigation of the complaint could only take the form of an order under section 1 (1) (*b*), which order under section 2 (1) had the same effect as an order of the Board of Trade. If sub-section 3, of section 1, was to be read as applicable to an order made by a local authority under section 1 (1) (*b*), the authorities were clear that the proceeding before the sub-committee must be considered as a criminal matter. His lordship could not think that the Legislature, in addition to providing the remedy of summary proceedings, intended to subject the person ordered to make the repayment to fine or imprisonment. He thought it possible to say that the sub-section was dealing with two different classes of orders, the one made by the Board itself when fixing prices, the other made by the local authority when ordering the repayment of any amount. If that was the true construction of sub-section 3, then there was no penalty imposed for a failure to comply with an order to repay, and the matter was not therefore criminal. The objection failed, and the appeal must proceed.

SCRUTTON, L.J., and EVE, J., delivered considered judgments to the like effect.—COUNSEL, for the appellants, *Rawlinson*, K.C., and *Cautley*, K.C.; for the respondents, *Barrington-Ward*, K.C., and *du Parcq*. SOLICITORS, *Stanley, Hedderwick & Co.; Austin & Austin*, for *T. Hudson*, Manchester.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

***Re* THOMAS. VIVIAN *v.* VIVIAN.** Eve, J. 26th February.

WILL—CONSTRUCTION—DEVISE TO PLAINTIFF AND AT HIS DEATH WITHOUT AN HEIR TO DEFENDANT—DEFENDANT A NEPHEW OF THE PLAINTIFF—ESTATE TAIL—ESTATE IN FEE WITH GIFT OVER—WILLS ACT, 1837 1 VICT. C. 26), S. 29.

A testatrix by her will made in 1914 *devised a farm to the plaintiff, and at his death without an heir to the defendant and his heirs. The defendant was a nephew of the plaintiff.*

Held, that the plaintiff took an estate in fee simple subject to an executory devise over to the defendant at his death if he should die without leaving an heir of the body.

By her will dated 27th May, 1914, the testatrix, who died in January, 1919, made the following devise: "I give and bequeath my farm and lands known as Trevor to Walter Vivian, and at his death without an heir to Anthony Vivian and his heirs." The plaintiff, Walter Vivian, was a bachelor, and the defendant, Anthony Vivian, was a nephew of the plaintiff. This summons was taken out by the plaintiff to have the true construction of the devise determined. It was contended by the plaintiff that as the defendant was a collateral heir of the plaintiff the word "heir" in the devise must be construed as heir of the body, and that the devise to the plaintiff was an estate tail. For the defendant it was argued that the devise to the plaintiff was a devise of the fee simple, with an executory limitation over to the defendant if the plaintiff died without leaving an heir of his body. The cases of *Parker* v. *Birks* (1 K. & J. 156), *Re Waugh* (1903, 1 Ch. 744), and *Re Leach* (1912, 2 Ch. 422) were referred to.

EVE, J., said that as the will of the testatrix had been made since the Wills Act, 1837, the devise to the plaintiff, although without words of limitation, conferred an estate in fee simple, and it was settled law that as the gift over was to a person capable of being a collateral heir of the plaintiff, the condition on which the gift over was made must be construed as if it were at the death of the plaintiff without an heir of his body. The gift, therefore, was in effect to the plaintiff, his heirs and assigns, and at his death without an heir of his body to the defendant and his heirs. It was admitted that if the gift over had been on the death of the plaintiff without issue, the failure of issue would by virtue of section 29 of the Wills Act have to be determined at the death of the plaintiff, so that there would be no need to cut down the plaintiff's estate to an estate tail, as there would be if the failure contemplated had been an indefinite failure of issue. In the present case the words "at his death" pointed to a *punctum temporis*, and by analogy to section 29 of the Wills Act the gift over must be treated as only intended to take effect on failure of an heir of the body of the plaintiff at the time of his death. The plaintiff therefore took an estate in fee simple, subject to an executory gift over to the defendant at his death if he should die without leaving an heir of his body—COUNSEL, *Clayton*, K.C., and *A. L. Ellis; G. T. Simonds*. SOLICITORS, *Whitfield, Byrne, & Dean*, for *Carter, Vincent, & Co.*, Bangor; *Longbourn, Stevens, & Powell*.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

***Re* BICK. EDWARDS *v.* BUSH.** P. O. Lawrence, J. 26th February.

WILL—CONSTRUCTION—FREEHOLD RENT-CHARGE DEVISED—SUBSEQUENT PURCHASE OF PROPERTY SO CHARGED—ADEMPTION—WILLS ACT, 1837 (1 VICT. C. 26), SS. 23 AND 24.

A testator bequeathed a certain freehold rent-charge, and after the date of his will he acquired the fee simple of the house out of which the rent-charge issued, and by the conveyance the rent-charge was expressly merged and extinguished.

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Held, that the ademption was not saved by sections 23 and 24 of the Wills Act, 1837, and that the freehold house did not pass to the devisee of the rent-charge.

Re Clewer (1893, 1 *Ch.* 214) *applied*.

Saxton *v.* Saxton (1879, 13 *Ch. D.* 359) *not applied*.

Originating summons. The question raised by this summons was whether ademption had or had not taken place in the following circumstances:—At the date of his will the testator was entitled to a freehold rent-charge of £15 per annum charged upon and issuing out of 15, Rotunda-terrace, Cheltenham. By his will he devised this property, describing it as "a ground rent of £15 per annum on 15, Rotunda-terrace, Cheltenham," to his daughter absolutely. There was a residuary gift by the will. After the date of his will the testator purchased 15, Rotunda-terrace, and the conveyance of the property to him expressly stated that it was the intention of the parties that "the said rent-charge should merge in the fee simple." The testator died without altering his said will. It was contended on behalf of the daughter that by virtue of sections 23 and 24 of the Wills Act, 1837, the daughter took the freehold house, and *Saxton* v. *Saxton* (*supra*) was referred to. For the residuary legatees it was argued that the incorporeal hereditaments which the testator had bequeathed, namely, the rent-charge, had been redeemed, and *Re Clewer* (*supra*) was referred to.

P. O. LAWRENCE, J., after stating the facts, said:—Sections 23 and 24 of the Wills Act do not apply. After the date of his will the testator acquired the fee simple of the house out of which the rent-charge issued, and the rent-charge was expressly merged and extinguished. The question is whether the ademption which otherwise would then take place on the purchase of the house was saved by sections 23 and 24 of the Wills Act so as to pass the freehold house to the devisee of the rent-charge. The owner of a rent-charge has no estate or interest in the property out of which the rent-charge issues, although he can enforce its payment when in arrear. The principle of *Re Clewer* (*supra*) governs the present case. There will be a declaration that the daughter, Rosina, takes no estate or interest in the freehold house.—COUNSEL, *H. Charlton Hawkins; W. E. Vernon; H. C. Bischoff; Waringay*. SOLICITORS, *Smalls & Co.; Finnis, Downey, & Co.*

[Reported by LEONARD MAY, Barrister-at-Law.]

***Re* SPRINGBOK AGRICULTURAL ESTATES (LIM.).**
P. O. Lawrence, J. 2nd March.

COMPANY—WINDING-UP—ARREARS OF PREFERENCE DIVIDEND—DIRECTION FOR PAYMENT OUT OF SURPLUS ASSETS—NO PROFITS EVER EARNED—ARREARS NOW PAYABLE.

Where preference shareholders were entitled to have surplus assets applied, first, in paying off the capital paid upon preference shares, and secondly in paying off the arrears, if any, of preferential dividends, and no profits were ever, in fact, earned by the company,

Held, that the surplus assets were liable for and charged with all arrears of preference dividend which were not only payable so far as profits were available for paying them.

Re New Chinese Antimony Co. (1916, 2 *Ch.* 115) *applied*.

Re W. J. Hall & Co. (1909, 1 *Ch.* 521) *not followed*.

This was an originating summons raising the question of whether the surplus assets of a company remaining after paying off preference shares ought to be applied in the first place in paying arrears of preference dividends. The company was registered in 1903 with a capital of £8,500, divided into 85 shares of £100 each. In 1905 special resolutions were passed, and the shares divided on the unissued shares converted into 1,600 10 per cent. preference shares of £1 each, and it was determined by such resolutions that the preference dividends should be paid out of profits, and that in the event of a winding-up the holders of the preference shares should be entitled to have the surplus assets applied, first, in paying off the capital paid upon the preference shares, and secondly in paying off the arrears, if any, of preference dividend to the commencement of the winding-up, and thereafter to participate with

the holders of the other shares in the residue, if any, which should remain after paying off the capital paid up on such other shares. In 1919 the company went into voluntary liquidation, no profits ever having, in fact, been earned by the company.

P. O. LAWRENCE, J., after stating the facts, said:—On the construction of the fourth special resolution I have come to the conclusion that the surplus assets ought to be applied in paying off, first, the capital paid up on the preference shares, and secondly the arrears of the preference dividends. In the case of *Re W. J. Hall & Co. (supra)*, Swinfen Eady, J., decided otherwise, but on words which were not identical with those to be construed here, and I am not therefore bound by that decision; but in any case I disagree with the reasons given by that Judge for his decision, namely, that the arrears of preference dividends were only payable so far as there were profits available for paying them. In my opinion there were arrears of dividends, although no profits were earned out of which to pay them, and the surplus assets were liable for and charged with all these arrears. That was the view of Neville, J., in the case of *Re Chinese Antimony Co. (supra)*, and though that expression of opinion is only a dictum, I decide the matter here in the same way.—COUNSEL, *Bischoff; H. E. Wright; Simonson.* SOLICITORS, *Smiles & Co.*

[Reported by LEONARD MAY, Barrister-at-Law.]

High Court—King's Bench Division.

GOLDSMITH *v.* ORR. Div. Court. 12th February.

LANDLORD AND TENANT—DWELLING-HOUSE—RENT—INCREASE "SINCE 25TH DECEMBER, 1918"—PRIOR AGREEMENT FOR INCREASE—INCREASE PAYABLE AFTER THAT DATE—"PROGRESSIVE RENT"—INCREASE OF RENT, &C., ACT, 1915 (5 & 6 GEO. 5, C. 97), S. 1, SUB-SECTION 1; S. 2, SUB-SECTION 31 (A)—INCREASE OF RENT, &C. (RESTRICTIONS), ACT, 1919 (9 GEO. 5, C. 7), S. 4 (1); S. 7.

A tenancy agreement for three years provided for the payment of a rent of £50, and this was the "standard" rent under the Increase of Rent, &c., Acts. On the expiration of the term the tenant continued in occupation for three years as yearly tenant on the terms of the agreement, and then, in October, 1918, the parties agreed that the tenant should continue the tenancy on the same terms until March, 1919, "and for one year thereafter," at the increased rent of £65 a year. The landlord claimed rent for two quarters in 1919 at the increased rate, but the tenant contended that he was not liable for more than the standard rent plus 10 per cent. under the Increase of Rent, &c. (Restrictions), Act, 1919, s. 4 (i) and s. 7.

***Held*, that the date of the payment of the increased rent, and not the date of the agreement, must be regarded as the date of the increase of the rent, and the landlord could not recover more than the standard rent plus 10 per cent., and that the rent was not "a progressive rent" under section 7.**

Appeal from a Master under ord. 14, r. 7. In March, 1912, the predecessor in title of the plaintiff let to the defendant a house in Northwood, Middlesex, from 25th March, 1912, for three years, at a rent of £50, payable quarterly. This rent was the standard rent under the Increase of Rent, &c., Restriction Acts, 1915-1919. On the expiration of the term of three years, in 1915, the defendant continued holding, on the terms of the lease, as tenant from year to year. In October, 1918, the plaintiff and the defendant entered into an agreement providing that the defendant should continue the tenancy on the same terms as before until March, 1919, and for one year thereafter, at the increased rent of £65. The plaintiff in 1919 claimed the rent for the two quarters ending June and September at the increased rental of £65, but the defendant refused to pay the increased rental on the ground that under the Increase of Rent and Mortgage Interest (Restrictions) Act, 1919, s. 4 (1) and s. 7, he was not liable for more than an increase of 10 per cent. upon the standard rent. He tendered this amount to the plaintiff, who refused to accept it, and the plaintiff brought the present action claiming £32 10s. for the two quarters' rent at £65 a year. The action was referred to a Master, pursuant to ord. 14, r. 7, and he directed that judgment should be entered for the plaintiff for £32 10s., being the rent under the aforesaid agreement. The defendant appealed. The Increase of Rent, &c. (Restrictions), Act, 1919, provides, s. 4 (i.) that: "Where the rent of a dwelling house to which this Act applies . . . . has been since the 25th day of December, 1918, or is hereafter increased, and such increase would, apart from this Act, have been recoverable, then, if the increased rent exceeds by more than 10 per cent. the standard rent . . . . the amount of such excess above the said 10 per cent. . . . . shall, notwithstanding any agreement to the contrary, be irrecoverable from the tenant . . . . and, if paid, may be recovered by the tenant . . . in the manner and subject to the provisions of sub-section (1), of section 5, of the Courts (Emergency Powers) Act, 1917" (7 & 8 Geo. 5, c. 25). By section 7 it is provided: "At the end of paragraph (*a*) of sub-section (1), of section 2, of the principal Act the following words shall be inserted: "Provided that, in the case of any dwelling-house let at a progressive rent, payable under a tenancy agreement or lease, the maximum rent payable under such tenancy agreement or lease shall be the standard rent."

BAILHACHE, J., said the question to be decided was whether the rent had been "since the 25th day of December, 1918, ... increased" within the meaning of section 4 (1) of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1919. Had the standard rent, which was £50, been increased to £65 since 25th December, 1918? The answer depended on whether the date of the agreement of October, 1918, or the date when the increased rent became payable—viz., March, 1919—was to be regarded as the date upon which the rent was increased. The Act must be read in its ordinary signification. It spoke of rent being increased since December, 1918, and not of the rent being increased by an agreement made since that date. In his opinion, the date of payment of the increased rent, and not the date of the agreement, must be regarded as the date of the increase of the rent, and the rent in question as increased since December, 1918. So far, therefore, as the increase exceeded the standard rent by more than 10 per cent. the plaintiff was not entitled to recover it. It was further contended by the plaintiff, the respondent, that as the agreement of October, 1918, provided for a continuance of the original rent of £50 to March, 1919, and for an increased rent of £65 for an additional year to March, 1920, the house was let at a "progressive" rent within the meaning of section 7 of the Act of 1919, and that the maximum rent under the agreement was the standard rent, and so recoverable. But a "progressive" rent in the ordinary sense under an agreement or lease was a rent which was periodically increased, while the rent in question was not such a rent, but was definitely increased for the particular period of twelve months, and it therefore did not come within section 7. The appeal should be allowed.

SANKEY, J., gave judgment to the same effect.—COUNSEL, *H. H. Joy*, for the appellant; *W. de B. Herbert*, for the respondent. SOLICITORS, *Fowler, Legg, & Young; Francis T. Jones.*

[Reported by G. H. KNOTT, Barrister-at-Law.]

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CASES OF LAST SITTINGS.

Court of Criminal Appeal.

REX *v.* WAKELEY. Earl of Reading, C.J., Sankey and Salter, JJ. 1st December.

CRIMINAL LAW—CARNAL KNOWLEDGE OF GIRL BETWEEN THIRTEEN AND SIXTEEN YEARS OF AGE—COMMENCEMENT OF PROCEEDINGS—LIMITATION OF TIME—INFORMATION ISSUED IN TIME—AMENDMENT AFTER EXPIRY OF SIX MONTHS—STEP IN THE PROCEEDINGS—CRIMINAL LAW AMENDMENT ACT, 1885 (48 & 49 VICT. C. 69), S. 5—PREVENTION OF CRUELTY TO CHILDREN ACT, 1904 (4 ED. 7, C. 15), S. 27.

A prosecution for the offence of unlawfully having carnal knowledge of a girl between thirteen and sixteen years of age, must, by section 5 of the Criminal Law Amendment Act, 1885, as amended by section 27 of the Prevention of Cruelty to Children Act, 1904, be commenced within six months of the date of the offence. If an information is sworn within the six months, and amended after the expiration of the six months, the amendment is only a step in the proceedings, and if it charges an offence on a date within six months before the date of the original information, the proceedings are commenced in time.

Appeal against conviction. The appellant was convicted of carnally knowing a girl between thirteen and sixteen years of age, and was sentenced to twelve months' imprisonment, with hard labour. He appealed against his conviction on two main grounds—(1) that the offence of which he was convicted was an offence committed on 4th November, 1918, and the prosecution was begun more than six months after that date; and (2) that the judge misdirected the jury. The original prosecution was begun by an information which was sworn on 3rd May, 1919, and which alleged that the offence was committed on or about 6th or 7th November, 1918. But on 13th May, 1919, the information was amended by substituting the dates between 3rd and 8th November, 1918, for the dates in the original information, as the dates on which the alleged offence was committed. Evidence was given by the girl at the trial to the effect that the appellant committed the alleged offence on 4th November, 1918. The appellant was tried before

Darling, J., at Exeter Assizes, and the learned Judge, in summing-up, directed the jury that there was no corroboration of the girl's story, and warned them that it was not proper to convict a man on evidence of that kind, which was not corroborated. Section 5 of the Criminal Law Amendment Act, 1885, as amended by section 27 of the Prevention of Cruelty to Children Act, 1904, provides that no prosecution for the offence of unlawfully having carnal knowledge of a girl between thirteen and sixteen years of age, shall be commenced more than six months after the commission of the offence.

Earl of READING, C.J., in giving the judgment of the Court, said that if the original information had charged the appellant with the commission of the offence between 3rd and 8th November, no objection could have been raised to the prosecution on the ground that it was out of time. But it had been argued that the prosecution must be regarded as having started not earlier than 13th May, 1919, the date of the amended information, and as that date was more than six months after the commission of the offence, that therefore the prosecution was out of time. But the Court was of opinion that the point failed. It was without substance, as the date of the offence was within six months before the date of the original information. If the result of the amendment had been to charge the commission of the offence on a date outside the period of six months, there would have been great force in the argument. But that was not this case. The information as amended did not charge a different offence from that charged in the original information. An amendment which did not charge a different offence was not the institution of the proceedings. It was only a step taken during the proceedings. With regard to the summing-up, the jury were properly warned against convicting the appellant on the uncorroborated evidence of the girl. They nevertheless convicted him. The Court could not say that, in all the circumstances, the verdict of the jury was so unreasonable that it could not stand. The appeal must be dismissed.—COUNSEL, *H. Geen*, for the appellant; *W. T. Lawrance*, for the Crown. SOLICITORS, *The Registrar of the Court of Criminal Appeal*, for the appellant, *The Director of Public Prosecutions*, for the Crown.

[Reported by T. W. MORGAN, Barrister-at-Law.]

New Orders, &c.

Probate (Non-Contentious): Solicitors' Remuneration Rule, 1920.

Whereas on the 14th day of February, 1920, ord. 65, r. 10B. of the Supreme Court Rules was declared to be urgent, and made to come into force on the 16th February, 1920, as a Provisional Rule, now, with the concurrence of the Right Honourable Frederick Edwin, Baron Birkenhead, Lord High Chancellor of Great Britain, and of the Right Honourable Rufus Daniel, Earl of Reading, Lord Chief Justice of England, I do hereby direct that, on the same ground of urgency, pending the publication of the Additional Rule to be made for Probate (Non-Contentious) business dealing with the same subject, the Registrars on taxation of costs in all forms of probate business do apply from and after the date hereof the provisions of the said ord. 65, r. 10B.

23rd February. HENRY EDWARD DUKE, President.

Approved,
BIRKENHEAD, C.,
READING, C.J.

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Probate Rules.

ADDITIONAL RULE AND ORDER, DATED THE 23RD DAY OF FEBRUARY, 1920, FOR THE REGISTRARS OF THE PRINCIPAL AND DISTRICT PROBATE REGISTRIES WITH REGARD TO NON-CONTENTIOUS BUSINESS.

By virtue and in pursuance of the provisions of the Statutes 20 and 21 Vict. c. 77, and 38 and 39 Vict. c. 77, I, the Right Honourable Sir Henry Edward Duke, President of the Probate, Divorce and Admiralty Division of the High Court of Justice, with the concurrence of the Right Honourable Frederick Edwin, Baron Birkenhead, Lord High Chancellor of Great Britain, and of the Right Honourable Rufus Daniel, Earl of Reading, Lord Chief Justice of England, do make and issue the following additional Rule and Order for the Registrars of the Principal and District Probate Registries with regard to Non-Contentious Business.

Dated the 23rd day of February, 1920.

HENRY EDWARD DUKE, President.

Approved,
BIRKENHEAD, C.
READING, C.J.

ADDITIONAL RULE AND ORDER FOR THE REGISTRARS OF THE PRINCIPAL AND DISTRICT PROBATE REGISTRIES.

110. The provisions of ord. 65, r. 10B of the Rules of the Supreme Court, made and dated the 4th day of February, 1920, shall be applied on Taxation of Costs in non-contentious business in the Principal and in the District Registries of the Court of Probate so long as such Rule shall remain in force.

HENRY EDWARD DUKE, President.

[As to costs in Divorce and Matrimonial Causes, see *ante*, p. 310.]

Ministry of Health Orders.

THE BUILDING SUBSIDY.

The following General Housing Memorandum No. 25 (Grants to Private Persons) has been issued :—

1. The conditions governing the payment of grants to private persons or bodies of persons constructing houses under the Housing (Additional Powers) Act, 1919, were embodied in a memorandum (*ante*, p. 325). As the following points, arising out of the terms of the memorandum, have been frequently referred to in communications which have been addressed to him, both by local authorities and by builders, the Minister of Health thinks that it may be convenient to summarise the decisions which have been given in regard to them :—

(*a*) The grant is payable to the person at whose expense the house is built.

(*b*) No conditions are imposed as to the price or rent at which a house may be sold or let after it has been built.

(*c*) The grant is payable for houses of the bungalow type.

(*d*) No grant is payable towards the cost of enlarging or adapting existing buildings.

(*e*) The Local Authority may approve the inclusion of rooms

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other than those specifically referred to in the memorandum, provided that—

(i) the conditions in the memorandum with regard to floor space are complied with; and

(ii) the sizes of the rooms are not less than the minimum sizes authorized in the case of houses built by local authorities.

(*f*) External offices which are not an essential part of the house will not be included in measuring the floor area, but all essential parts and offices must be included even if they are provided as external offices.

(*g*) The grant will be paid in all cases where Certificate A has been granted by the Local Authority, provided of course that the house is completed within the prescribed time. The Ministry will receive returns from the Local Authority of the number of certificates issued, and if and when these returns shew that the total grant available will shortly be exhausted, the Ministry will take such action as may be necessary to prevent any difficulty arising.

2. In view of the fact that the full grant is available only for buildings completed before the 23rd December, 1920, it is very desirable that there should be no avoidable delay in approving the plans of houses. The Minister hopes that every local authority will make arrangements to ensure that applications for certificates will be dealt with as matters of urgency. It should be practicable in all cases where the plans are satisfactory to arrange that the necessary certificates will be issued within a few days from the submission of the proposals to the Local Authority.

It should be borne in mind that the local bye-laws will not apply to these houses in so far as such bye-laws are inconsistent with the conditions laid down in the memorandum describing the terms on which grants will be made.

3. The Minister is anxious that the terms of the Government offer should be fully understood by all builders in the country, and he would be very glad if the Local Authority would assist him by supplying information to builders in their district. A leaflet has been prepared explaining the scheme briefly, and it is suggested that these leaflets should be distributed to persons in the district such as builders, employers of labour, and others who would be likely to take advantage of the subsidy scheme. Copies of this leaflet for distribution will be sent to the Local Authority on application to the Superintendent, H.M. Stationery Office, 1-11, Underwood-street, London, N. 1. There might also be advantage in calling a conference of builders, or by putting this matter on the agenda of conferences of builders called for other purposes. In special cases the Regional Housing Commissioner will endeavour to arrange for an Inspector to meet the local builders for the purpose of explaining points on which doubts may have arisen.

Ministry of Food Orders.

ROYAL COMMISSION ON WHEAT SUPPLIES.

In pursuance of Clause 8 of the Flour and Bread (Prices) Order, 1917, dated 6th September, 1917, made by the Food Controller, the Royal Commission on Wheat Supplies do hereby prescribe :—

1. That on and after the 15th day of March, 1920, and until varied, the maximum price for the sale of Imported Flour (other than a retail sale) shall be as set forth in the following table :—

	Govt. Agent. Maximum Price. Per 280 lb. sack. s. d.	Licence duty in addition. Per 280 lb. sack. s. d.
For use in the manufacture of Bread or for re-sale by retail	64 0	65 6	None
For use as ships' stores	64 0	65 6	24 0
For export to Isle of Man, Channel Islands, or elsewhere	64 0	65 6	24 0
For any other purpose mentioned in Clause 10 (a) of the Flour and Bread (Prices) Order, 1917, or which is or may be a "precluded purpose" under such Order	64 0	65 6	24 0

2. That on the occasion of the retail sale of Imported Four the maximum price shall be the price for the time being prescribed by the Food Controller in respect of the retail sale of home-milled flour.

3. That the maximum price for damaged Imported Four, sold under any conditions, is 64s. per 280 lb. sack.

N.B.—If damaged Imported Flour is purchased for use for a precluded purpose such as animal food or industrial use, the purchaser must pay 24s. per 280 lbs. for a licence under the Flour and Bread (Prices) Order, 1917, and must hand such licence to the seller. He must also hold a user's licence under the Cereals (Restriction) Order, 1919.

Dated this 13th day of March, 1920.

CRAWFORD AND BALCARRES, Chairman.

Royal Commission on Wheat Supplies, Trafalgar House, Waterloo-place, S.W. 1.

THE HIDES (RESTRICTION ON SHIPMENT) ORDER, 1919, AND THE BRITISH HIDES (SALES) ORDER, 1920.

Notice of Revocation.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby revokes as from the 29th February, 1920, the Hides (Restriction on Shipment) Order, 1919, and the British Hides (Sales) Order, 1920 [S.R. & O., No. 1731 of 1919 and No. 118 of 1920], but without prejudice to any proceedings in respect of any contravention thereof.

25th February.

Societies.

The Barristers' Benevolent Association.

The annual general meeting will be held in the hall of the Middle Temple on Friday, 26th March, 1920, at 4.30 p.m. The Right Hon. Sir Edward Carson, K.C., M.P., will preside. All members of the Inns of Court are invited to attend.

A copy of the report which will be presented to the meeting may be seen by any member at the association's offices.

The following twenty members of the association are eligible and willing to serve on the committee of management for the ensuing year as ordinary members thereof :—J. F. P. Rawlinson, K.C., M.P., H. T. Kemp, K.C., C. F. Vachell, K.C., E. Lewis Thomas, K.C., George Wallace, K.C., F. H. Maugham, K.C., T. J. C. Tomlin, K.C., James Rolt, K.C., Hon. M. M. Macnaghten, K.C., Tyrrell T. Paine, E. W. Hansell, J. E. Harman, Theobald Mathew, G. R. Northcote, J. W. Manning, W. H. S. Oulton, R. Goddard, Robert Peel, Hubert Hickman, H. E. Fulford.—F. J. TUCKER, Hon. Secretary, 3, Harcourt-buildings, Temple, E.C. 4.

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BRITANNIC ASSURANCE COMPANY, LIMITED.

Chief Offices:—Broad Street Corner, BIRMINGHAM.

Extracts from the Directors' Report for the Year 1919.

PREMIUM INCOME.—The Premium Income in respect of Life Assurance for the year ended 31st December, 1919, amounted to **£1,858,515,** showing the handsome **increase** of **£230,746** over the previous year.

CLAIMS.—The sums paid in Claims during the year amounted to **£842,802** including **£233,719** paid under Maturing Policies The amount paid in **War Claims** to date is **£239,500.**

TOTAL CLAIMS PAID.—The total amount paid in Claims by the Company up to the 31st December 1919 was **£14,170,254.**

ORDINARY BRANCH.—Policies were issued in this Branch assuring (after deduction of Re-assurances) the sum of **£1,638,000,**

TOTAL INCOME AND EXPENDITURE.—The Gross Income from all sources amounted to **£2,114,280,** being an Increase of **£244,225** over the Gross Income of the previous year. The Total Outgo amounted to **£1,627,570,** leaving a **Balance** on the year's accounts of **£486,710** to be added to the **Funds.**

BRITISH GOVERNMENT WAR STOCK AND BONDS.—The Company's holding of these securities at the close of the year amounted to **£2,338,125.**

BONUS TO POLICYHOLDERS. (ORDINARY BRANCH.)

Following the declaration a year ago of a Reversionary Bonus for each of the years 1915 to 1918 inclusive, a Bonus of **£1 4s.** per **£100** Sum Assured has been declared for 1919 to all Policies in the immediate participating classes.

J. MURRAY LAING, F.I.A., *Secretary.*

JNO. A. JEFFERSON, F.I.A., *General Manager.*

Solicitors' Benevolent Association.

The monthly meeting of the directors of this association was held at the Law Society's Hall, Chancery-lane, London, on the 11th inst., Mr. T. S. Curtis in the chair. The other directors present being Sir Richard S. Taylor and Messrs. E. R. Cook, W. F. Cunliffe, W. S. Gillett, C. Goddard, L. W. North Hickley, S. F. Knapp-Fisher, C. G. May, R. W. Poole, H. H. Scott (Gloucester), and M. A. Tweedie.

A sum of £485 was distributed in grants to deserving cases; sixteen new members were admitted, and other general business was transacted.

United Law Society.

A meeting was held in the Middle Temple Common Room on 15th inst., Mr. R. W. Turnbull in the chair.

Mr. R. C. Nesbitt moved: "That it is in the interest of the nation that the Tariff Reform proposals contained in the Imports and Exports Regulation Bill should be passed into law." Sir Albion H. Richardson, M.P., opposed. Messrs. J. R. Yates, A. A. Tayler, Neville Tebbutt, G. W. Fisher, W. C. Pilley, J. W. Weigall also spoke. Mr. Nesbitt having replied, the motion was put to the house and there voted for the motion 10, against 18.

On the 29th inst. Dr. E. Leslie Burgin will move: "That the case of *Geddling v. Marsh* (1920, W. N. 33) was wrongly decided." Mr. W. S. Jones will oppose.

The Law Officers' Salaries.

In the House of Commons on Wednesday, says the *Times*, on the report of the Supplementary Vote for the salaries of the law officers of the Crown,

Mr. Hogge, calling attention to the method of payment of the law officers, stated that during the war certain economies were effected and concurred in by them by which their salaries were reduced to £6,000 in the case of the Attorney-General and £5,000 in the case of the Solicitor-General. In June last apparently the Government reverted to the salaries which obtained before the war—namely, £7,000 and £6,000 respectively. In 1892 the law officers agreed to forgo private practice, and their remuneration was fixed on the basis of salaries *plus* fees. From 1897 onwards progressive amounts were paid to both law officers. In 1897 the figures were £13,000 for the Attorney-General and £9,500 for the Solicitor-General. In 1898 the figures were £14,500 and £10,946 respectively. In 1899 they were £17,264 and £11,844. In 1900 the joint sum went up to £30,133 for the two law officers. The maximum was reached in 1914, when the Attorney-General drew £18,397 6s. 6d. and the Solicitor-General £19,037 16s. 6d., or together a total of £37,435. That was equal to the salaries of seven Prime Ministers. The only argument ever adduced why the law officers should get fees in addition to their salaries was that without fees sufficiently distinguished lawyers could not be obtained who would be willing to make the sacrifice of becoming law officers. But all public men who took positions in any Government must make a sacrifice. From the Prime Minister downwards there was not a single public man who did not make a very considerable financial sacrifice in the duties he exercised on behalf of the State. He thought that the country had a right to expect that men holding high official positions as lawyers should make the same amount of sacrifice for the State as other public-spirited men in that House. The Prime Minister, he might point out, only received £5,000 a year when in office, and had no allowances when out of it. That was a blot on the financial system of the country. The present Prime Minister had risen from an obscure position to the highest, and he only got utterly inadequate remuneration considering that his office carried with it no pension.

Mr. Baldwin, Joint Financial Secretary to the Treasury, replying to the hon. member, said that if and when the time came for a revision of the salaries of Ministers, the salaries of the law officers might also be a fit subject for discussion. He was in sympathy with the hon. member in what he had said about the remuneration of the Prime Minister. To anyone who looked down the salary list of Ministers it must seem an anomaly that a man here and there who, perhaps, had as much work to do and as much responsibility as other Ministers should receive only about half as much as his more fortunate colleagues. But what they were considering now was the increase of the law officers' salaries from what they stood at during the war to what they were before the war. The law officers' record during the war would commend itself, he thought, to every member of the House. They not only relinquished voluntarily much of their emoluments, but they did a vast amount of work in Paris for nothing. Generally, the law officers had done vastly more work than they did before the war for considerably less remuneration. In the circumstances he had no hesitation about asking the House to sanction the Supplementary Estimate restoring the pre-war terms dating from the signing of Peace. The Government did not think that the law officers should be required to continue to make the sacrifices which they voluntarily made at the beginning of the war.

Colonel Wedgwood maintained that members of the Government who persistently preached economy to the people should set a good example. Captain W. Benn asked what the fees of the law officers would approximately amount to when the old scale was restored. Mr. Baldwin said the amount by which the fees had been reduced was 25 per cent. The fees varied from year to year, and in some years were thousands of pounds less than the sums quoted by the hon. member for Leith. Earl Winterton pointed out that the law officers differed from non-legal Ministers in that they had to appear for the Crown in the Courts in addition to discharging their ordinary duties as members of the Government, and to enable the Crown to obtain the best possible legal advice high salaries and fees had to be paid. Those salaries and fees were not excessive, having regard to the eminent position of the law officers.

The House divided, and the report of the Vote was carried by 238 votes against 54.

The Drafting of Acts of Parliament.

Sir Mackenzie Chalmers, the Parliamentary draftsman, speaking to the Law Society on Monday evening on the drafting and passing of Acts of Parliament, said the way in which some Bills originated was sometimes rather curious. He had had instructions for an important Bill scribbled in pencil on the back of an old envelope. The main Government Bills were carefully prepared, and some Ministers took a great deal of trouble with their Bills, but others were philosophical about the matter, reflecting that by the time the Bill was in working order some other Minister would be in charge of it.

Sir Mackenzie Chalmers told a story of a Minister who was in charge of a second reading, and who could only make an effective speech when it was carefully prepared. He got on very nicely until near the end, when he began to flounder. "Haven't you written out his peroration?" asked Sir Mackenzie of the Minister's private secretary. "Of course I did," was the reply, "but the old idiot was so pleased with it that he went and delivered it first, and now he doesn't know where he is." Sir Mackenzie Chalmers added that there were about 30,000 Acts of Parliament on the official chronological table of the statutes, and this did not include an unknown number of local and personal Acts, to say nothing of pre-Union Scottish and Irish Acts.

The Cambridge University Press will shortly re-issue "The Administration of Justice in Criminal Matters" (in England and Wales), by G. Glover Alexander, M.A., LL.M., with a supplement dealing with the important changes in the administration of our criminal law, some of them of a far-reaching character, that have taken place during the great war.

Companies.

Britannic Assurance Company.

The fifty-fourth ordinary general meeting of the shareholders of the Britannic Assurance Company was held at the Chief Offices, Broad-street Corner, Birmingham, on 12th inst., Mr. F. T. Jefferson, J.P. (chairman), presiding. There were also present Messrs. J. A. Patrick, J.P., R. S. Close, senr., S. J. Port (directors), and J. A. Jefferson, F.I.A. (director and general manager), Mr. J. Murray Laing, F.A.I. (secretary), Messrs. Flint and Thompson, C.A. (auditors), and others.

The Chairman, in moving the adoption of the report, said:—The close of the year 1919 was made mournfully memorable to all who have been associated with the company for any length of time by the death of our friend and colleague, Mr. Thomas Dobson, who had served the company successively as agent, assistant superintendent, superintendent, inspector and director for a period of fifty years. No small portion of its success was due to his painstaking industry and his thorough knowledge of every detail of the company's business.

Turning now to the Revenue Account, I will for a few moments direct your attention to the two main sources from which our income is derived, namely, Premiums and Interest on Invested Funds. We have the pleasure to report an increase in our receipts from Life Assurance Premiums of £230,746—the largest increase we have ever been able to report. To this increase the Ordinary Branch contributed £55,321 and the Industrial Branch contributed £175,425—constituting a record year in each branch. This increase brought the income from Life Assurance Premiums to a total of £1,858,515 for the year.

In the Ordinary Branch, including policies under the Special Tables, we issued 16,326 new policies, assuring, after deducting re-assurances, a record sum of £1,638,000 at a new Annual Premium Income of £89,198 and Single Premiums of £2,225.

In the Industrial Branch the record of new business effected is equally satisfactory. After making good all waste from Deaths, Maturities, and Lapses, we find ourselves at the close of the year with an increase of 200,000 policies in force at an increased Premium Income of £212,000.

The gross receipts from this source amounted to £248,527 reduced by income tax to the net figure of £211,647. This represents a net yield of £4 4s. 0½d. per cent. on our total funds, and shows an increase over the previous year of over £20,000.

The gross income from all sources amounted to £2,114,280, shewing an increase of £244,225 over the gross income of the previous year. The total income for the year 1919 was more than double the total income for the year 1905.

The amount paid in claims, including Surrenders, during the year amounted to £842,802. There was a decrease in the actual death claims of something like £22,000 as compared with the previous year.

War Claims continued to flow in, but in diminished numbers during the past year. The amount paid during the year amounted to £23,639. The total amount paid by this Company on the lives of policy-holders sacrificed through the war amounts to date to £240,000.

A feature of our claim experience has for some years been the large amount paid under maturing policies. The sum of £233,719 paid under such policies is included in the total for the year, and that total brings the amount paid by the company to its policy-holders during its existence to the huge sum of £14,170,254.

The amount disbursed amongst the outside staff in the shape of commission and new business fees during 1919 was £123,000 more than the amount disbursed under the same heads in the previous year. Compared with the years 1913 and 1914 the item shows an increase of over £200,000.

The balance of income over expenditure for the year is, as has been shewn, £486,710, and this addition brings the total of our accumulated funds up to £5,376,000.

As stated in the Report, the Company's holding of British Government Securities amounted on 31st December last to £2,338,125 nominal. Since that date the amount has been increased to £2,392,625. The actual cash invested in these securities at 31st December last represented over 40 per cent. of the total funds of the Company. Perhaps the items of greatest interest as compared with the previous year's balance-sheet are the disappearance of the debit of £145,000 due to the Bank on National War Bonds account, which was paid off during the year, and the decrease in the item of Indian and Colonial Municipal Securities by £76,772. There is also a decrease in the item of Debentures and Debenture Stocks amounting to £38,254, mainly due to the same reason.

The valuation has been made, Mr. Laing reports, on the same bases of mortality and interest as those adopted in the previous year, with certain necessary strengthening of margins for ascertained increase in expenses. Mr. Laing reports a surplus of £157,914, which includes £84,000 odd brought forward from previous valuations.

Mr. J. A. Patrick seconded, and the Report was adopted. Mr. S. J. Port was re-elected a Director, and Messrs. Flint and Thompson were re-elected Auditors.

Law Students' Journal.

LAW STUDENTS' DEBATING SOCIETY.—At a meeting of the Society, held at the Law Society's Hall, on Tuesday, 16th March, 1920 (chairman, Mr. C. W. Bower), the subject for debate was: "That in the opinion of this house actions for breach of promise of marriage should be abolished." Mr. H. Baron opened in the affirmative. Mr. G. E. Tunnicliffe opened in the negative. The following members also spoke: Messrs. Meyer, Fox-Andrews, B. Oliver, W. S. Jones, Pleadwell, Nimmo, Pitt, Packman, Alexander and Newman. The opener having replied, the motion was carried by eight votes. There were nineteen members and one visitor present.

Legal News.

Appointments.

The King has been pleased to approve, on the recommendation of the Lord Chancellor, the names of the following gentlemen for appointment to the rank of King's Counsel:—

The Right Hon. Sir FREDERICK POLLOCK, Baronet; ARTHUR H. POYSER, JOHN HARVEY MURPHY, JAMES WILLIAM ROSS-BROWN, Sir WILLIAM RYLAND DENT ADKINS, M.P., JOHN WESTLEY MANNING, HAROLD CHALONER DOWDALL, WILLIAM THOMAS LAWRANCE, WILLIAM SCARLE HOLDSWORTH, Brigadier-General GILBERT JAMES SHAW MELLOR, C.B., C.M.G., HERBERT SANSOME PRESTON, GEORGE STUART ROBERTSON, GERARD MORESBY THOROTON HILDYARD, GERALD BERKELEY HURST, M.P., WILLIAM JOHN JEVES, HENRY MADDOCKS, M.P., WILLIAM EVERARD TYLDESLEY JONES, and EDWARD AUGUSTINE HARNEY.

Changes in Partnerships.
Dissolutions.

ALFRED READ and FRANK EASTWOOD, solicitors (Read & Eastwood), 25, Victoria-street, Blackburn, and 1, St. Hubert's-road, Great Harwood, Lancaster. March 1. The said Alfred Read will continue to

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practise at the above address. The said Frank Eastwood will in future practise at 19, Victoria-street, Blackburn.

[*Gazette*, March 5.

FRANK KIMBER BULL, THOMAS WALTER HOWLAND, MONTAGUE BURCHER CLAPPÉ, JOHN KENNETH BOUSFIELD DAWSON, and GWYN HOWARD DAVIES, solicitors (Kimber, Bull, Howard, Clappé & Co.), 6, Old Jewry, London. Dec. 25, 1919. So far as regards the said John Kenneth Bousfield Dawson, who retires from the said firm. The said Frank Kimber Bull, Thomas Walter Howland, Montague Burcher Clappé, and Gwyn Howard Davies will continue to carry on the said business, under the same style.

[*Gazette*, March 9.

General.

Mr. George Boydell Houghton, K.C., of The Limes, Linden-gardens, Bayswater, and of the Temple, for fifteen years junior counsel to the Department of Woods and Forests, left estate of gross value of £12,013.

A White Paper has been issued shewing the rise in prices of the principal building materials. A noticeable feature is the large increase which has taken place between July, 1919, and February, 1920, in the case of many commodities. Turpentine, for instance, is dearer by 100 per cent., stock bricks by 17.6 per cent., sheet lead by 78.6 per cent., kitchen ranges by 28.4 per cent. Linseed oil and the material for damp-proof courses alone have become cheaper in this period, but some other prices have remained stationary

At Leeds Assizes, on the 12th inst., John Burns, a tailor, pleaded "Guilty" to a charge of shop-breaking at Leeds. The judge said: I see from papers you hand to me that you are an advocate of flogging. The Prisoner: I wish you would give me a good flogging. Flogging does more good than any sentence of penal servitude. The Judge: You know I cannot order you to be flogged. You knew that probably when you put that down. But, in addition to the unexpired portion of the sentence you still have to run, you will be sentenced to nine months' imprisonment with hard labour. You can arrange a flogging for yourself when you come out if you like.

Our attention, says the *Times* of the 12th inst., under "City Notes," has been drawn to the fact that a somewhat remarkable clause is being introduced in underwriting letters, the effect of which should be carefully examined before it is allowed to become generally adopted in documents of this kind. The clause in question offers to release underwriters from their liability in respect of all firm applications for shares made by them. Thus a broker who had underwritten an issue would be encouraged to persuade his clients to subscribe for the issue, since apparently his liability to take shares would be reduced by the amount of his clients' subscriptions, and it is suggested that the clause might therefore be liable to abuse. In practice most reputable brokers, we imagine, would not, except in special cases, underwrite an issue which they were not prepared to recommend to their clients, but the clause obviously might tend to induce the less scrupulous underwriter to exercise less care in his recommendations to clients. Presumably, however, a broker in recommending a client to subscribe for shares ought to reveal the fact that he was interested in the issue as an underwriter.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	EMERGENCY ROTA.	APPEAL COURT No. 1.	Mr. Justice EVE.	Mr. Justice SARGANT.
Monday March 22	Mr. Jolly	Mr. Farmer	Mr. Church	Mr. Leach
Tuesday 23	Synge	Jolly	Farmer	Church
Wednesday....24	Bloxam	Synge	Jolly	Farmer
Thursday 25	Borrer	Bloxam	Synge	Jolly
Friday 26	Goldschmidt	Borrer	Bloxam	Synge
Saturday 27	Leach	Goldschmidt	Borrer	Bloxam

Date.	Mr. Justice ASTBURY.	Mr. Justice PETERSON.	Mr. Justice P. O. LAWRENCE.	Mr. Justice RUSSELL.
Monday March 22	Mr. Borrer	Mr. Synge	Mr. Goldschmidt	Mr. Bloxam
Tuesday 23	Goldschmidt	Bloxam	Leach	Borrer
Wednesday .. 24	Leach	Borrer	Church	Goldschmidt
Thursday 25	Church	Goldschmidt	Farmer	Leach
Friday..... 26	Farmer	Leach	Jolly	Church
Saturday 27	Jolly	Church	Synge	Farmer

Winding-up Notices.

London Gazette.—FRIDAY, March 12.

LIMITED IN CHANCERY.

JOINT STOCK COMPANIES.

WEBSTLEY, ARKROYD & CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before April 24, to send their names and addresses, and the particulars of their debts or claims, to Joseph Thomas Davidson, 38, Boar-lane, Leeds, liquidator.

TARNTHAM ENGINEERING CO. (CONNEBOOK), LTD.—Creditors are required, on or before March 11, to send their names and addresses, and the particulars of their debts or claims, to Joseph Butler, 65, East-parade, Leeds, liquidator.

AVON MALLEABLE IRON FOUNDRY, LTD.—Creditors are required, on or before March 31, to send in their names and addresses, and the particulars of their debts or claims, to Sir Arthur Francis Whinney, 43, Frederick's-pl., Old Jewry, liquidator.

ALBERT STRAUSS, LTD.—Creditors are required, on or before April 14, to send their names and addresses, and the particulars of their debts or claims, to Frank Impey, 37, Newhall-st., Birmingham, liquidator.

Cambridge University Press

Some Legal Effects of War. Essays and Lectures by A. D. McNAIR, C.B.E., M.A., LL.M. Demy 8vo. 10s 6d net.

This book derives its origin from a course of lectures delivered by the author as the Law Society's Lecturer in Commercial Law. He aims at an estimate of the permanent impression made upon the law by the past five years of war.

The Administration of Justice in Criminal Matters (in England and Wales). By G. GLOVER ALEXANDER, M.A., LL.M. **Re-issue with supplement.** Demy 8vo. 8s net.

This work is now re-issued with a supplement dealing with the important changes in the administration of our criminal law, some of them of a far-reaching character, that have taken place during the Great War.

A Selection of Cases illustrative of English Criminal Law. By C. S. KENNY, LL.D., F.B.A., late Professor of Law in the University of Cambridge. **Fourth edition.** Demy 8vo. 15s net.

The Principles of Legal Liability for Trespasses and Injuries by Animals. By W. NEWBY ROBSON, M.A., LL.D. Crown 8vo. 5s net.

"We have found this work very interesting and thoughtful . . . We do not know of any better work dealing with the law of liability for animals, whether from the point of view of the practitioner or the student of legal theory."—*Law Notes*

History of Roman Private Law. Part III, Regal Period. By E. C. CLARK, LL.D. Crown 8vo. 21s net.

A further portion of the late Prof. Clark's comprehensive history of Roman Law. Part I, Sources and Chronological Sketch (6s. net), and Part II, Jurisprudence (2 vols. 21s net) have already appeared.

Fetter Lane, London, E.C. 4: C. F. Clay, Manager

SMITH'S DOCK TRUST CO., LTD.—Creditors are required, on or before April 15, to send their names and addresses, and the particulars of their debts or claims, to Frank Brown, Cathedral-bldgs., Dean-st., Newcastle-upon-Tyne, liquidator.

LIME MILL CO., LTD.—Creditors are required, on or before April 10, to send their names and addresses, and the particulars of their debts or claims, to Fred Goulding Schofield, liquidator, addressed under cover to "Lime Mill Co., Ltd., 16, Clegg-st., Oldham."

SPRINGHEAD SPINNING CO., LTD.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to Harold Hague, liquidator, addressed under cover to "The Springhead Spinning Co., Ltd., Retiro-chmbrs., Oldham."

PRADO & CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before April 23, to send in their names and addresses, and particulars of their debts or claims, to Alfred Septimus Robbins and Jessie Martha Gabb, 42, Essex-st., Strand, liquidators.

OWL MILL CO., LTD.—Creditors are required, on or before March 30, to send in their names and addresses, with particulars of their debts or claims, to Clifford Atkins, Prudential-bldgs., Oldham, liquidator.

BALMFORTH BROS. & CO., LTD.—Creditors are required, on or before March 31, to send in their names and addresses, with particulars of their debts or claims, to George Hodgson Charles Davies Higgins (Fuller, Dawson & Co.), 39, Albion-st., Leeds, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, March 12.

Michell & Aldous, Ltd.	Droitwich Salt Co., Ltd.
Targett's, Ltd.	Guaranteed Lens Co., Ltd.
Marshall Thompson's Hotel Co., Ltd.	Ravenswood Deep Mines, Ltd.
Coldhurst Cotton Spinning Co., Ltd.	Nugget Polish Co., Ltd.
Little Midland Light Car Co., Ltd.	Close Brothers & Co.
Samos Steamship Co., Ltd.	Guardian Motor Engineering Co., Ltd.
Southport Baths Co., Ltd.	African Fishing and Trading Co., Ltd.
National Waste Products.	Domicilia, Ltd.
Cowlishaw, Walker & Co., Ltd.	Letricheux Line, Ltd.
British & Colonial Aeroplane Co., Ltd.	English Steamship Co. Ltd.
Lime Mill Co., Ltd.	Owl Mill Co., Ltd.
Dale Ring Co., Ltd.	Prado & Co., Ltd.
Taylor Manufacturing Co., Ltd.	Hutchinsons, Ltd.
Albany Spinning Co., Ltd.	Hutchinsons (No. 2), Ltd.
Asiatic Industries, Ltd.	Hook Shipping Co., Ltd.
Springhead Spinning Co., Ltd.	J. Hopkinson & Co., Ltd.
Tekka, Ltd.	James Martin & Sons, Ltd.
Perry-Wayne Oil Co., Ltd.	Northern Rubber Co., Ltd.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM, STORR & SONS (LIMITED)**, 26, King-street, Covent-garden, W.C. 2, the well-known valuers and chattel auctioneers (established over 100 years), have a staff of Expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-à-brac, a speciality.—[ADVT.]

Bankruptcy Notices.

London Gazette.—TUESDAY, Mar. 2.

ADJUDICATIONS.

BARROW, HENRY, Uxbridge, Munition Worker. Windsor. Pet. Nov. 22. Ord. Feb. 27.

CORDON, WALTER HENRY, Great Grimsby, Labourer. Great Grimsby. Pet. Feb. 26. Ord. Feb. 26.

FLACK, HUGH LIDWELL, Ipswich, Motor Engineer. Ipswich. Pet. Jan. 2. Ord. Feb. 24.

HERVEY-BATHURST, ARTHUR REGINALD, Maidenhead, Windsor. Pet. Jan. 20. Ord. Feb. 27.

HUGHES, EDWARD, Thatto Heath, St. Helens, Grocer and Provision Merchant. Liverpool. Pet. Feb. 26. Ord. Feb. 28.

KNOX, ELIZABETH, Hartlepool, Sunderland. Pet. Feb. 24. Ord. Feb. 24.

NOBBS, LEONARD CLARENCE, St. John's Wood. High Court. Pet. Feb. 26. Ord. Feb. 26.

PHILLIPS, JOHN, Llanhilleth, Mon., Playhouse Manager. Newport, Mon. Pet. Feb. 27. Ord. Feb. 27.

RAMSAY, Captain C. N. MATHESON, Kensington. High Court. Pet. Jan. 9. Ord. Feb. 26.

SANDERSON, JAMES LOWTHER, York, Draper. York. Pet. Feb. 26. Ord. Feb. 26.

TOTTENHAM, HAROLD WILLIAM LOFTUS, Rhos-on-Sea, Denbigh, Motor Garage Proprietor. Cheltenham. Pet. Feb. 6. Ord. Feb. 26.

ADJUDICATION ANNULLED.

MASTERS, CHARLES, Tipton, Staffs., Horse Dealer. Dudley. Adjud. Sept. 13, 1906. Annul. Feb. 10, 1920.

London Gazette.—FRIDAY, March 5.

RECEIVING ORDERS.

CHAMBERS, FRANK, Mapperley, Notts., Lace Manufacturer. Nottingham. Pet. Mar. 1. Ord. Mar. 1.

CLEMENTS, FREDERICK WILLIAM, Toot-hill, Ongar. High Court. Pet. Jan. 26. Ord. Mar. 2.

DALY, JOHN, Liverpool, Lancaster, Newsagent. Liverpool. Pet. Feb. 19. Ord. Mar. 3.

HEASE, CHARLES, Twickenham. Brentford. Pet. Nov. 14. Ord. Mar. 3.

HEAVEN, WALTER CHARLES HUDSON, Ilfracombe. Barnstaple. Pet. Feb. 16. Ord. Mar. 3.

HYDE, WILLIAM HAROLD, Leicester, Draper. Leicester. Pet. Mar. 2. Ord. Mar. 2.

JENNINGS, GEORGE ALBERT, Halesowen, Worcester, Jeweller. Dudley. Pet. Mar. 2. Ord. Mar. 2.

KINGSLEY, CONRAD, King-st., Covent Garden, Theatrical Agent. High Court. Pet. Dec. 11. Ord. Mar. 3

LANE, Lieut. W. T., R.N.R., Egremont, Cheshire. High Court. Pet. Feb. 2. Ord. Mar. 3.

LLOYD, EVAN, Penygraig, Glam., Assistant Timberman Pontypridd. Pet. Mar. 1. Ord. Mar. 1.

MOLLER, F. W. (Male), South Molton-st., Oxford-st. High Court. Pet. Dec. 31. Ord. Mar. 3.

MURRAY, WILLIAM JONATHAN, Luton. High Court. Pet. Jan. 26. Ord. Mar. 3.

OWEN, TREVOR LEONARD, Llanddaniel, Anglesey, Farmer. Bangor. Pet. Mar. 1. Ord. Mar. 1.

PASTON-COOPER, SIDNEY LIONEL, Maidenhead. Windsor. Pet. Feb. 13. Ord. Mar. 2.

SCHOFIELD, EDMUND JOHN, Great Grimsby, Greengrocer. Great Grimsby. Pet. Mar. 1. Ord. Mar. 1.

THOMPSON, H. C., St. James's. High Court. Pet. Oct. 8. Ord. Feb. 26.

WADDINGTON, JOE SMITH, Rochdale, Corn Merchant. Rochdale. Pet. Feb. 28. Ord. Feb. 28.
Amended Notice substituted for that published in the London Gazette of Jan. 27.

OWEN, JOSEPH ARTHUR, Birmingham, Fruiterer. Birmingham. Pet. Jan. 5. Ord. Jan. 22.

RECEIVING ORDER RESCINDED.

SUNDELIOVITCH, A., Hampstead. High Court. Ord. Nov. 27, 1919. Resc. Feb. 18, 1920.

ORDER ANNULLING, REVOKING, OR RESCINDING ORDER.

VANE-HALE, NOEL HENRY, Henley-on-Thames, Reading. Annul., Rev. or Resc., Rec. Ord., dated Sept. 25, 1919, rescinded. Annul., Rev. or Resc. Feb. 25, 1920.

FIRST MEETINGS.

CLEMENTS, FREDERICK WILLIAM, Toot-hill, Ongar. Pet., Mar. 15 at 12. Bankruptcy-bldgs., Carey-st.

CRAIG, HAROLD JOHN, St. James'. Mar. 15 at 11. Bankruptcy-bldgs., Carey-st.

HYDE, WILLIAM HAROLD, Leicester, Draper. Mar. 16 at 3. Off. Rec., 1, Berridge-st., Leicester.

KINGSLEY, CONRAD, Covent Garden, Theatrical Agent. Mar. 18 at 12. Bankruptcy-bldgs., Carey-st.

KNOX, ELIZABETH, Hartlepool. Mar. 12 at 2.30. Off. Rec., 3, Manor-pl., Sunderland.

LANE, Lieut. W. T., R.N.R., Egremont, Cheshire. Mar. 16 at 11. Bankruptcy-bldgs., Carey-st.

LLOYD, EVAN, Penygraig, Glam., Assistant Timberman. Mar. 12 at 11. Off. Rec., St. Catherine-st., Pontypridd.

MOLLER, F. W. (Male), South Molton-st., Oxford-st., London. Mar. 15 at 11. Bankruptcy-bldgs., Carey-st.

MURRAY, WILLIAM JONATHAN, Luton. Mar. 16 at 12. Bankruptcy-bldgs., Carey-st.

SCHOFIELD, EDMUND JOHN, Great Grimsby, Greengrocer. Mar. 13 at 11. Off. Rec., St. Mary's-chmbrs., Great Grimsby.

THOMPSON, H. C., St. James'. Mar. 15 at 11. Bankruptcy-bldgs., Carey-st.

TRIBLE, EDWARD JOHN, Black Torrington, Devon, formerly Farmer. Mar. 15 at 2.30. Off. Rec., 9, Bedford-cir., Exeter.

ADJUDICATIONS.

HYDE, WILLIAM HAROLD, Leicester, Draper. Leicester. Pet. Mar. 2. Ord. Mar. 2.

JENNINGS, GEORGE ALBERT, Halesowen, Jeweller. Dudley. Pet. Mar. 2. Ord. Mar. 2.

LEWIS, Maj. SYDNEY HORTON, Whitehall. High Court. Pet. Dec. 20. Ord. Mar. 3.

LLOYD, EVAN, Penygraig, Glam., Assistant Timberman. Pontypridd. Pet. Mar. 1. Ord. Mar. 1.

MURRAY, Capt. MAURICE FITZ-MAURICE, St. James'. High Court. Pet. Sept. 2. Ord. Mar. 3.

SCHOFIELD, EDMUND JOHN, Great Grimsby, Greengrocer. Great Grimsby. Pet. Mar. 1. Ord. Mar. 1.

TRIBLE, EDWARD JOHN, Black Torrington, Devon. Smith. Barnstaple. Pet. Feb. 6. Ord. Feb. 28.

WADDINGTON, JOE SMITH, Rochdale, Corn Merchant. Rochdale. Pet. Feb. 28. Ord. Feb. 28.

ADJUDICATION ANNULLED.

KIRBY, ALFRED DAWSON, Maidenhead, Licensed Victualler. Windsor. Adju. Nov. 11, 1919. Annul. Feb. 27, 1920.

London Gazette.—TUESDAY, Mar. 9.

RECEIVING ORDERS.

ANGHINELLI, GABRIELLO FRANCESCO EDUARDO Clapton, Commercial Traveller. High Court. Pet. Jan. 22. Ord. Mar. 5.

BLACK, A., Aldermanbury, Robe Manufacturer. High Court. Pet. Feb. 27. Ord. Mar. 5.

LEESE, CHARLES, Earl's Court-sq. High Court. Pet. Dec. 10. Ord. Mar. 3.

LEWIS, EDMUND WILLIAM, Elm Park-mansions. High Court. Pet. Nov. 13. Ord. Mar. 3.

LINGARD, FREDERICK GEORGE, Brighton, Boarding House Keeper. Brighton. Pet. Feb. 17. Ord. Mar. 5.

POULTON, RICHARD, Newcastle-upon-Tyne, Film Renter. Newcastle-upon-Tyne. Pet. Feb. 11. Ord. Mar. 3.

SANDFORD, WILLIAM H., Ebury-st., Victoria. High Court. Pet. Nov. 20. Ord. Mar. 4.

SCOTT, ERNEST, Cockermouth, Grocer. Cockermouth. Pet. Mar. 5. Ord. Mar. 5.

WATSON, J., Mansion House-chmbrs., General Wholesale Merchant. High Court. Pet. Nov. 24. Ord. Mar. 4.

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